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Individual Income Tax Returns *(Serial)* 1983

Tables

Emphasizing Returns Filed,
Sources of Income, Exemptions,
Itemized Deductions, and
Tax Computations



Statistics of Income Division
Internal Revenue Service
November, 1985
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1983

Individual Income Tax Returns

INTRODUCTION*

The statistics presented in these tables are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 96.3 million Forms 1040, 1040A, and 1040EZ filed by the nation's taxpayers for Income Year 1983 (see table A).

REQUIREMENTS FOR FILING

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in these tables. The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from taxation). For 1983, as for 1982, a return had to be filed by:

- (1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$3,300;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$4,300;
- (3) a surviving spouse under age 65 with gross income of at least \$4,400;
- (4) a surviving spouse age 65 or over with gross income of at least \$5,400;
- (5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$5,400;
- (6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,400;
- (7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,400; and
- (8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of at least \$1,000.

Notwithstanding these provisions, any individual who could be claimed as a dependent on another person's return had to file if he or she had "unearned income" (such as dividends, interest, or capital gains) of \$1,000 or more. Three additional groups were required to file a tax return if their gross income exceeded \$1,000. The three were: nonresident aliens, U.S. citizens entitled to special tax benefits because most of their gross income was from U.S. possession sources, and individuals filing short period returns because of changes in their annual accounting period. Self-employed persons had to file if they had "self-employment income" of at least \$400 in order

to pay self-employment tax. Any person who received any advance earned income credit payments from an employer in 1983 was also required to file. In addition, even if income was less than the above amounts, an individual had to file a return for taxes owed for social security on tips not reported to an employer, tax preferences, premature withdrawals from an individual retirement arrangement, and tax from the recapture of a prior-year investment credit.

Data shown in these tables cover returns from taxpayers with income levels below those noted above are generally limited to individuals filing for a refund of income tax withheld or to obtain the earned income credit.

Most taxpayers were required to file tax returns within three and one-half months after the close of their accounting periods. Since the accounting period used by nearly all individuals for Tax Year 1983 was the calendar year, this meant that returns were due by April 16, 1984 (extended one day because April 15 fell on a Sunday). However, each taxpayer could be granted, upon request, one automatic four-month extension of time to file. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico on the due date were automatically granted (without requesting) a two-month extension.

CHANGES IN LAW

The Economic Recovery Tax Act of 1981 (ERTA) provided for tax law changes to be phased in over several years. Provisions of this act were intended to increase savings and encourage investment. Some aspects of this act which were beneficial to taxpayers included: (1) tax rate reductions for individuals, (2) a deduction for working married couples, and (3) more liberal rules applying to Individual Retirement Arrangements. The 1983 phase of ERTA resulted in most of this report's changes in the law pertaining to individual returns. The following text contains background information on those provisions which had some change for Tax Year 1983.

Alternative Minimum Tax/Minimum Tax

The alternative minimum tax was revised and the minimum tax was abolished. The revised alternative minimum tax covered many of the tax preferences items that had previously been covered by the minimum tax and raised the alternative minimum tax rate to a flat 20 percent of alternative minimum taxable income. For 1983 tax data, only prior tax year returns could reflect claims for the minimum tax.

*Prepared under the direction of Susan Hostetter, Chief, Returns Analysis Section, Individual Statistics Branch. Bobby Clark was responsible for overall production. He was assisted by Bonnye Walker, June Walters and Ginger Newbold.

Table A.--Sources of Income and Selected Tax Items, 1982 and 1983

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1982	1983	Change, 1982 to 1983
	(1)	(2)	(3)
Number of returns, total.....	95,337,432	96,321,310	983,878
Taxable.....	77,035,300	78,016,323	981,023
Nontaxable.....	18,302,132	18,304,987	2,855
Adjusted gross income less deficit.....	1,852,135,465	1,942,589,865	90,454,400
Sources of Income:			
Salaries and wages.....	1,564,995,190	1,644,572,655	79,577,465
Interest received.....	157,021,475	153,805,163	-3,216,312
Dividends in adjusted gross income.....	52,142,410	48,556,703	-3,585,707
Business or profession net income less loss.....	50,573,163	60,359,154	9,785,991
Sales of capital assets net gain less loss.....	34,403,728	49,407,678	15,003,950
Sales of property other than capital assets net gain less loss..	614,103	1,180,217	566,114
Pensions and annuities in adjusted gross income.....	60,123,166	69,813,961	9,690,795
Rent net income less loss.....	-8,478,178	-11,189,410	-2,711,232
Royalty net income less loss.....	6,318,826	5,802,059	-516,767
Estate or trust net income less loss.....	5,746,586	6,528,688	782,102
Farm rental net income less loss.....	2,177,533	2,040,236	-137,297
Partnership net income less loss.....	-908,409	-2,527,138	-1,618,729
Small Business Corporation net income less loss.....	-849,757	1,999,581	2,849,338
Farm net income less loss.....	-9,833,548	-9,294,484	539,064
All other sources (net) ¹	2,976,242	2,927,812	-48,430
Total statutory adjustments.....	64,887,065	81,393,011	16,505,946
Total itemized deductions.....	284,506,318	309,633,773	25,127,455
Number of exemptions.....	232,191,565	234,390,944	2,199,379
Taxable income.....	1,473,348,899	1,544,872,497	71,523,598
Zero bracket amount.....	241,461,855	244,629,400	3,167,545
Income tax before credits.....	283,931,862	279,841,890	-4,089,972
Total credits.....	7,854,493	8,190,737	336,244
Income tax after credits.....	276,077,369	271,651,153	-4,426,216
Additional tax for tax preferences:			
Total.....	1,519,921	2,530,170	1,010,249
Minimum tax.....	450,706	9,216 ²	-441,490
Alternative minimum tax.....	1,069,214	2,520,954	1,451,740
Total income tax.....	277,597,290	274,181,323	-3,415,967
Self-employment tax.....	6,827,299	7,802,257	974,958
Total tax liability.....	284,707,890	282,317,539	-2,390,351

¹Consists of State income tax refunds, windfall profit tax refunds less net adjustment for windfall profit tax withheld, alimony, unemployment compensation in adjusted gross income, and other income less loss.

²Prior year returns only.

NOTE: Detail may not add to total because of rounding.

Foreign Earned Income Exclusion

The maximum exclusion from adjusted gross income of foreign earned income by U. S. citizens working abroad was increased to \$80,000 for Tax Year 1983 from \$75,000 for Tax Year 1982.

Investment Tax Credit

The allowable investment credit was reduced slightly under 1983 tax law. As before, 10 percent of the value of qualified investment property acquired and placed in service in the tax year was allowed as an investment credit. However, the amount of the credit claimed was limited by the amount of tax liability after certain other tax credits, and was further limited as follows: If tax liability exceeded \$25,000, a credit could be claimed for \$25,000 plus 85 percent of tax liability over \$25,000. This limit differed from that of 1982 tax law, which allowed an investment credit of up to \$25,000 plus 90 percent of the tax liability in excess of this amount.

Medical and Dental Expenses

In Tax Year 1982, taxpayers could deduct the larger of medical and dental expenses in excess of 3 percent of adjusted gross income or one-half of insurance premiums (subject to a \$150 ceiling).

For Tax Year 1983 the latter option was no longer available. A taxpayer could only deduct medical and dental expenses, including insurance premiums, in excess of 5 percent of adjusted gross income.

Nonbusiness Casualty or Theft Losses

Nonbusiness casualty or theft losses could be claimed as an itemized deduction only to the extent that the amount of each separate loss was more than \$100 and the total amount of all such losses during the year was more than 10 percent of adjusted gross income.

Tax Tables and Tax Schedules

The 1983 tax table and tax rate schedules include tax rate reductions of about 10 percent from 1982 levels. These reductions were enacted by the Economic Recovery Tax Act of 1981.

Two-Earner Married Couple Deduction

A working married couple that filed a joint return for Tax Year 1983 was entitled to the two-earner married couple deduction of 10 percent of the lower earning spouse's earned income up to \$30,000. For Tax year 1982, the deduction was 5 percent of the respective income.

SAMPLE CRITERIA AND SELECTION

The statistics in these tables were estimated from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service (IRS) Centers during Calendar Year 1984. The total sample of 122,977 returns was selected from a population of 96,563,687 returns.

All returns processed during 1984 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns along with those returns that contained no income information were excluded from the national tables in this report. Approximately 242,000 returns were excluded from the tables.

The estimates published here are intended to represent all returns filed for Income Year 1983. While about 98 percent of the returns processed during Calendar Year 1984 were for Income Year 1983, a few were for noncalendar years ending during 1983 and 1984 and some were returns for prior years. Returns for prior years were used in place of 1983 returns received and processed after December 31, 1984. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1984. Therefore, data for Tax Year 1983 may include amounts of minimum tax (or other discontinued items) reported on returns filed in 1984.

Analysis of prior-year returns indicated similar reporting characteristics, but income averages of prior-year returns were generally less than corresponding averages of current-year returns.

This is due at least in part to the impact of inflation on individual incomes. Also, for no readily apparent reason, prior-year returns show larger deficits.

Data from Forms 1040, 1040A, and 1040EZ processed during Calendar Year 1984 and contained on the IRS Individual Master File System at the National Computer Center were stratified, by computer, into sample strata based on the larger of total income or total loss amounts and the size of business plus farm receipts; and the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) From Business or Profession; and a Schedule F, Farm Income and Expenses. Nineteen variables are used to derive the total income and total loss amounts.

The number of sample strata has been increased to 33 for Income Year 1983 (up from 29 in Income Year 1982). The four additional strata are based on the presence or absence of Form 2555 and Form 1116 and results in better control over the total sample size, as well as obtaining the expected sample numbers from certain sub-populations.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the Social Security Number (SSN) and the second method used ending digits of random numbers generated from transformations of the SSN. The sampling rates ranged from 0.04 percent to 100 percent.

DEFINITIONS AND LIMITATIONS OF THE DATA

Because the data presented in these tables are estimates based on a sample of the returns filed, they are subject to sampling errors. To properly use the statistical data provided, the magnitude of the potential sampling error must be known. Standard errors are used to measure that magnitude.

The coefficients of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Table 1.4 CV contains CV's, derived from using the sum-of-squares method of computation, for estimates included in Table 1.4. Definitions and information on sampling variability and confidence levels are provided in Statistics of Income -- 1982, Individual Income Tax Returns.

Explanation of terms used in these tables is provided in the appendix at the back of this book. The appendix is pages 85-100 of the 1982 Individual Income Tax Returns publication.

For more information on data sources and limitations, see Hostetter, Susan and Holik, Dan, "Preliminary Income and Tax Statistics for 1983 Individual Income Tax Returns," Statistics of Income Bulletin, Winter 1984-85.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	96,321,310	100.0	1,942,589,865	100.0	20,168	78,016,323	100.0	1,895,160,734	100.0
No adjusted gross income	990,597	1.0	- 27,009,997	—	- 27,266	9,480	(²)	- 636,562	—
\$1 under \$1,000	2,424,516	2.5	1,417,195	0.1	585	*165	(²)	*84	(²)
\$1,000 under \$2,000	3,555,379	3.7	5,296,204	0.3	1,490	269,350	0.3	395,204	(²)
\$2,000 under \$3,000	3,698,029	3.8	9,186,612	0.5	2,484	208,146	0.3	500,517	(²)
\$3,000 under \$4,000	3,628,265	3.8	12,742,797	0.7	3,512	1,787,619	2.3	6,512,638	0.3
\$4,000 under \$5,000	3,539,659	3.7	15,936,339	0.8	4,502	2,366,839	3.0	10,664,554	0.6
\$5,000 under \$6,000	3,430,026	3.6	18,854,476	1.0	5,497	2,256,792	2.9	12,401,249	0.7
\$6,000 under \$7,000	3,304,334	3.4	21,466,877	1.1	6,497	2,208,332	2.8	14,357,539	0.8
\$7,000 under \$8,000	3,463,923	3.6	26,004,535	1.3	7,507	2,546,419	3.3	19,159,014	1.0
\$8,000 under \$9,000	3,416,008	3.5	29,034,826	1.5	8,500	2,872,756	3.7	24,429,624	1.3
\$9,000 under \$10,000	3,213,998	3.3	30,501,726	1.6	9,490	2,862,524	3.7	27,179,678	1.4
\$10,000 under \$11,000	2,991,167	3.1	31,425,667	1.6	10,506	2,824,892	3.6	29,684,495	1.6
\$11,000 under \$12,000	2,942,004	3.1	33,748,473	1.7	11,471	2,810,539	3.6	32,245,557	1.7
\$12,000 under \$13,000	2,782,794	2.9	34,774,033	1.8	12,496	2,673,025	3.4	33,410,580	1.8
\$13,000 under \$14,000	2,605,225	2.7	35,145,469	1.8	13,490	2,527,768	3.2	34,101,847	1.8
\$14,000 under \$15,000	2,556,449	2.7	37,071,638	1.9	14,501	2,495,548	3.2	36,186,921	1.9
\$15,000 under \$16,000	2,435,326	2.5	37,720,170	1.9	15,489	2,379,460	3.0	36,853,828	1.9
\$16,000 under \$17,000	2,158,469	2.2	35,630,056	1.8	16,507	2,104,934	2.7	34,748,428	1.8
\$17,000 under \$18,000	2,240,895	2.3	39,206,686	2.0	17,496	2,207,787	2.8	38,626,427	2.0
\$18,000 under \$19,000	2,050,323	2.1	37,886,708	2.0	18,478	2,012,759	2.6	37,190,938	2.0
\$19,000 under \$20,000	1,885,446	2.0	36,752,730	1.9	19,493	1,864,908	2.4	36,350,618	1.9
\$20,000 under \$25,000	8,847,687	9.2	198,557,397	10.2	22,442	8,734,918	11.2	196,053,270	10.3
\$25,000 under \$30,000	7,357,487	7.6	201,763,983	10.4	27,423	7,297,002	9.4	200,118,937	10.6
\$30,000 under \$40,000	10,420,935	10.8	359,330,102	18.5	34,482	10,352,817	13.3	356,963,740	18.8
\$40,000 under \$50,000	5,147,782	5.3	228,225,121	11.7	44,335	5,127,410	6.6	227,340,315	12.0
\$50,000 under \$75,000	3,591,188	3.7	211,838,450	10.9	58,988	3,576,149	4.6	210,952,676	11.1
\$75,000 under \$100,000	822,840	0.9	70,011,841	3.6	85,086	820,087	1.1	69,778,687	3.7
\$100,000 under \$200,000	621,951	0.6	82,376,818	4.2	132,449	619,767	0.8	82,095,729	4.3
\$200,000 under \$500,000	162,339	0.2	46,160,986	2.4	284,349	161,965	0.2	46,056,468	2.4
\$500,000 under \$1,000,000	25,469	(²)	17,173,250	0.9	674,280	25,424	(²)	17,141,776	0.9
\$1,000,000 or more	10,800	(²)	24,358,715	1.3	2,255,437	10,772	(²)	24,295,953	1.3

Size and accumulated size of adjusted gross income	Taxable returns — Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of —			Average income tax (dollars)
Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	77,992,982	1,516,348,796	100.0	77,962,745	271,651,153	100.0	274,181,323	100.0	18.1	14.5	3,514
No adjusted gross income	—	—	—	3,763	6,413	(²)	125,615	(²)	(²)	(²)	13,250
\$1 under \$1,000	—	—	(²)	*63	*22	(²)	*2,175	(²)	(²)	(²)	*13,181
\$1,000 under \$2,000	266,487	718,741	(²)	269,338	25,080	(²)	25,718	(²)	3.6	6.5	95
\$2,000 under \$3,000	208,107	669,208	(²)	208,102	24,622	(²)	25,696	(²)	3.8	5.1	123
\$3,000 under \$4,000	1,787,588	4,932,444	0.3	1,787,588	97,755	(²)	98,459	(²)	2.0	1.5	55
\$4,000 under \$5,000	2,366,629	8,129,767	0.5	2,366,629	310,403	0.1	311,074	0.1	3.8	2.9	131
\$5,000 under \$6,000	2,256,764	9,663,336	0.6	2,256,765	531,168	0.2	531,371	0.2	5.5	4.3	235
\$6,000 under \$7,000	2,208,329	11,364,103	0.7	2,208,329	778,566	0.3	778,684	0.3	6.9	5.4	353
\$7,000 under \$8,000	2,546,260	15,101,687	1.0	2,546,397	1,116,231	0.4	1,116,473	0.4	7.4	5.8	438
\$8,000 under \$9,000	2,872,582	19,194,242	1.3	2,872,508	1,483,418	0.5	1,486,584	0.5	7.7	6.1	517
\$9,000 under \$10,000	2,862,518	21,177,086	1.4	2,862,346	1,770,313	0.7	1,771,866	0.6	8.4	6.5	619
\$10,000 under \$11,000	2,824,870	23,245,200	1.5	2,824,871	2,115,480	0.8	2,116,301	0.8	9.1	7.1	749
\$11,000 under \$12,000	2,810,280	25,118,869	1.7	2,810,279	2,357,512	0.9	2,358,483	0.9	9.4	7.3	839
\$12,000 under \$13,000	2,873,006	26,482,897	1.7	2,873,006	2,652,541	1.0	2,653,630	1.0	10.0	7.9	993
\$13,000 under \$14,000	2,527,692	27,098,424	1.8	2,527,520	2,825,227	1.0	2,828,967	1.0	10.4	8.3	1,119
\$14,000 under \$15,000	2,495,547	29,312,696	1.9	2,495,547	3,237,538	1.2	3,237,560	1.2	11.0	8.9	1,297
\$15,000 under \$18,000	2,379,432	29,984,661	2.0	2,379,186	3,422,241	1.3	3,424,869	1.2	11.4	9.3	1,439
\$16,000 under \$17,000	2,104,895	28,364,350	1.9	2,104,899	3,381,517	1.2	3,384,542	1.2	11.9	9.7	1,608
\$17,000 under \$18,000	2,207,577	31,228,746	2.1	2,207,463	3,828,214	1.4	3,830,256	1.4	12.3	9.9	1,735
\$18,000 under \$19,000	2,012,677	30,501,730	2.0	2,012,676	3,834,431	1.4	3,834,554	1.4	12.6	10.3	1,905
\$19,000 under \$20,000	1,864,734	29,734,590	2.0	1,864,651	3,786,382	1.4	3,793,348	1.4	12.8	10.4	2,034
\$20,000 under \$25,000	8,734,106	160,031,752	10.6	8,732,680	21,941,872	8.1	21,966,403	8.0	13.7	11.2	2,515
\$25,000 under \$30,000	7,295,782	162,266,738	10.7	7,293,831	24,310,340	8.9	24,354,551	8.9	15.0	12.2	3,338
\$30,000 under \$40,000	10,351,332	287,262,062	18.9	10,346,781	47,756,488	17.6	47,830,443	17.4	16.7	13.4	4,820
\$40,000 under \$50,000	5,126,645	181,006,457	11.9	5,121,321	34,710,399	12.8	34,798,186	12.7	19.2	15.3	6,787
\$50,000 under \$75,000	3,574,832	165,853,344	10.9	3,562,256	38,041,604	14.0	38,352,897	14.0	23.1	18.2	10,725
\$75,000 under \$100,000	818,603	54,291,866	3.6	812,731	15,098,367	5.6	15,392,973	5.6	28.4	22.1	18,770
\$100,000 under \$200,000	618,148	63,626,072	4.2	614,283	21,430,473	7.9	22,014,198	8.0	34.6	26.8	35,520
\$200,000 under \$500,000	161,494	36,574,633	2.4	160,944	15,134,848	5.6	15,613,203	5.7	42.7	33.9	96,399
\$500,000 under \$1,000,000	25,339	13,702,272	0.9	25,282	6,255,781	2.3	6,463,482	2.4	47.2	37.7	254,228
\$1,000,000 or more	10,727	19,710,822	1.3	10,710	9,385,907	3.5	9,658,764	3.5	49.0	39.8	896,655

Footnote(s) at end of table

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total ¹	Average (dollars)			Amount	Percent of total ¹	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Cumulated from Smallest Size of Adjusted Gross Income										
No adjusted gross income	990,597	1 0	- 27,009,997	—	- 27,266	9,480	(²)	- 636,562	—	
\$1 under \$1,000	2,424,516	2 5	1,417,195	0 1	585	165	(²)	84	(²)	
\$1 under \$2,000	5,979,895	6 2	6,713,399	0 3	1,123	269,515	0 3	395,289	(²)	
\$1 under \$3,000	9,677,924	10 0	15,900,011	0 8	1,643	477,661	0 6	895,806	(²)	
\$1 under \$4,000	13,306,189	13 8	28,642,809	1 5	2,153	2,265,280	2 9	7,408,444	0 4	
\$1 under \$5,000	16,845,848	17 5	44,579,148	2 3	2,646	4,632,119	5 9	18,072,998	1 0	
\$1 under \$6,000	20,275,874	21 1	63,433,625	3 2	3,129	6,888,911	8 8	30,474,247	1 6	
\$1 under \$7,000	23,580,208	24 5	84,900,501	4 3	3,600	9,097,243	11 7	44,831,786	2 4	
\$1 under \$8,000	27,044,131	28 1	110,905,036	5 6	4,101	11,643,662	14 9	63,990,800	3 4	
\$1 under \$9,000	30,460,139	31 6	139,939,862	7 1	4,594	14,516,418	18 6	88,420,424	4 7	
\$1 under \$10,000	33,674,137	35 0	170,441,588	8 7	5,061	17,378,942	22 3	115,600,102	6 1	
\$1 under \$11,000	36,665,304	38 1	201,867,256	10 2	5,506	20,203,834	25 9	145,284,597	7 7	
\$1 under \$12,000	39,607,308	41 1	235,615,729	12 0	5,949	23,014,343	29 5	177,530,154	9 4	
\$1 under \$13,000	42,390,102	44 0	270,389,762	13 7	6,379	25,687,368	32 9	210,940,734	11 1	
\$1 under \$14,000	44,995,327	46 7	305,535,232	15 5	6,790	28,215,136	36 2	245,042,581	12 9	
\$1 under \$15,000	47,551,776	49 4	342,606,870	17 4	7,205	30,710,684	39 4	281,229,502	14 8	
\$1 under \$16,000	49,987,102	51 9	380,327,040	19 3	7,609	33,090,144	42 4	318,083,331	16 8	
\$1 under \$17,000	52,145,571	54 1	415,957,096	21 1	7,977	35,195,078	45 1	352,831,759	18 6	
\$1 under \$18,000	54,386,466	56 5	455,163,762	23 1	8,369	37,402,865	47 9	391,458,186	20 6	
\$1 under \$19,000	56,436,789	58 6	493,050,470	25 0	8,736	39,415,624	50 5	428,649,124	22 6	
\$1 under \$20,000	58,322,235	60 5	529,803,200	26 9	9,084	41,280,532	52 9	464,999,742	24 5	
\$1 under \$25,000	67,169,922	69 7	728,360,597	37 0	10,844	50,015,450	64 1	661,053,012	34 9	
\$1 under \$30,000	74,527,409	77 4	930,124,580	47 2	12,480	57,312,452	73 5	861,171,950	45 4	
\$1 under \$40,000	84,948,344	88 2	1,289,454,681	65 5	15,179	67,665,269	86 7	1,218,135,692	64 3	
\$1 under \$50,000	90,096,126	93 5	1,517,679,803	77 1	16,845	72,792,679	93 3	1,445,476,007	76 2	
\$1 under \$75,000	93,687,314	97 3	1,729,518,253	87 8	18,461	76,368,828	97 9	1,656,428,683	87 4	
\$1 under \$100,000	94,510,154	98 1	1,799,530,094	91 4	19,041	77,188,915	98 9	1,726,207,370	91 1	
\$1 under \$200,000	95,132,105	98 8	1,881,906,912	95 5	19,782	77,808,682	99 7	1,808,303,099	95 4	
\$1 under \$500,000	95,294,444	98 9	1,928,067,897	97 9	20,233	77,970,647	99 9	1,854,359,566	97 8	
\$1 under \$1,000,000	95,319,913	99 0	1,945,241,147	98 8	20,408	77,996,071	100 0	1,871,501,343	98 7	
\$1 or more	95,330,713	99 0	1,969,599,862	100 0	20,661	78,006,843	100 0	1,895,797,296	100 0	
All returns	96,321,310	100.0	1,942,589,865	98.6	20,168	78,016,323	100.0	1,895,160,734	100.0	

Size and accumulated size of adjusted gross income	Taxable returns — Continued									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of —	Average income tax (dollars)	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Cumulated from Smallest Size of Adjusted Gross Income										
No adjusted gross income	—	—	—	3,763	6,413	(²)	125,615	(²)	(²)	13,250
\$1 under \$1,000	—	—	(²)	63	22	(²)	2,175	(²)	2,589 3	13,181
\$1 under \$2,000	266,487	718,741	0 1	269,401	25,101	(²)	27,892	3 9	7 1	103
\$1 under \$3,000	474,594	1,387,949	0 1	477,503	49,723	(²)	53,588	3 9	6 0	112
\$1 under \$4,000	2,262,182	6,320,393	0 4	2,265,091	147,478	0 1	152,048	0 1	2 1	67
\$1 under \$5,000	4,628,811	14,450,160	1 0	4,631,720	457,881	0 2	463,122	0 2	3 2	100
\$1 under \$6,000	6,885,575	24,113,496	1 6	6,888,485	989,049	0 4	994,493	0 4	4 1	144
\$1 under \$7,000	9,093,904	35,477,599	2 3	9,096,814	1,767,614	0 7	1,773,177	0 6	5 0	195
\$1 under \$8,000	11,640,164	50,579,286	3 3	11,643,211	2,883,845	1 1	2,889,650	1 1	5 7	248
\$1 under \$9,000	14,512,746	69,773,528	4 6	14,515,719	4,367,263	1 6	4,376,233	1 6	6 3	301
\$1 under \$10,000	17,375,264	90,950,615	6 0	17,378,065	6,137,576	2 3	6,148,100	2 2	6 8	354
\$1 under \$11,000	20,200,134	114,195,814	7 5	20,202,936	8,253,057	3 0	8,264,401	3 0	7 2	409
\$1 under \$12,000	23,010,414	139,314,683	9 2	23,013,215	10,610,569	3 9	10,622,883	3 9	7 6	462
\$1 under \$13,000	25,683,420	165,797,580	10 9	25,686,221	13,263,110	4 9	13,276,513	4 8	8 0	517
\$1 under \$14,000	28,211,112	192,896,004	12 7	28,213,741	16,088,337	5 9	16,105,480	5 9	8 3	571
\$1 under \$15,000	30,706,659	222,208,700	14 7	30,709,288	19,325,875	7 1	19,343,040	7 1	8 7	630
\$1 under \$16,000	33,086,091	252,193,362	16 6	33,088,474	22,748,116	8 4	22,767,909	8 3	9 0	688
\$1 under \$17,000	35,190,986	280,557,711	18 5	35,193,373	26,129,632	9 6	26,152,451	9 5	9 3	743
\$1 under \$18,000	37,398,563	311,786,458	20 6	37,400,836	29,957,846	11 0	29,982,708	10 9	9 6	802
\$1 under \$19,000	39,411,240	342,288,188	22 6	39,413,512	33,792,278	12 4	33,817,262	12 3	9 9	858
\$1 under \$20,000	41,275,974	372,022,778	24 5	41,278,163	37,578,660	13 8	37,610,610	13 7	10 1	911
\$1 under \$25,000	50,010,080	532,054,530	35 1	50,010,843	59,520,532	21 9	59,577,011	21 7	11 2	1,191
\$1 under \$30,000	57,305,862	694,321,268	45 8	57,304,674	83,830,873	30 9	83,931,563	30 6	12 1	1,464
\$1 under \$40,000	67,657,194	981,583,330	64 7	67,651,455	131,587,361	40 4	131,762,006	48 1	13 4	1,947
\$1 under \$50,000	72,783,839	1,162,589,787	76 7	72,772,776	166,297,760	61 2	166,560,192	60 7	14 3	2,288
\$1 under \$75,000	76,358,671	1,328,443,131	87 6	76,335,032	204,339,364	75 2	204,913,089	74 7	15 4	2,683
\$1 under \$100,000	77,177,274	1,382,734,997	91 2	77,147,763	219,437,731	80 8	220,306,063	80 4	15 9	2,854
\$1 under \$200,000	77,795,422	1,446,361,069	95 4	77,762,046	240,868,203	88 7	242,320,260	88 4	16 8	3,114
\$1 under \$500,000	77,956,916	1,482,935,701	97 8	77,922,990	256,003,051	94 2	257,933,463	94 1	17 4	3,308
\$1 under \$1,000,000	77,982,255	1,496,637,974	98 7	77,948,272	262,258,833	96 5	264,396,945	96 4	17 7	3,390
\$1 or more	77,992,982	1,516,348,796	100 0	77,958,982	271,644,740	100 0	274,055,709	100 0	18 1	3,513
All returns	77,992,982	1,516,348,796	100.0	77,962,745	271,651,153	100.0	274,181,323	100.0	18.1	3,514

Footnote(s) at end of table

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total ¹	Average (dollars)			Amount	Percent of total ¹
Cumulated from Largest Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
\$1,000,000 or more	10,800	(²)	24,358,715	1.2	2,255,437	10,772	(²)	24,295,953	1.3
\$500,000 or more	36,269	(²)	41,531,965	2.1	1,145,109	36,196	(²)	41,437,730	2.2
\$200,000 or more	198,608	0.2	87,692,950	4.5	441,538	198,161	0.3	87,494,197	4.6
\$100,000 or more	820,559	0.9	170,068,768	8.6	207,261	817,928	1.0	169,589,926	8.9
\$75,000 or more	1,643,399	1.7	240,081,609	12.2	146,088	1,638,015	2.1	239,368,613	12.6
\$50,000 or more	5,234,587	5.4	451,920,059	22.9	86,333	5,214,164	6.7	450,321,289	23.8
\$40,000 or more	10,382,369	10.8	680,145,181	34.5	65,510	10,341,574	13.3	677,661,604	35.7
\$30,000 or more	20,803,304	21.6	1,039,475,282	52.8	49,967	20,694,391	26.5	1,034,625,346	54.6
\$25,000 or more	28,160,791	29.2	1,241,239,265	63.0	44,077	27,991,393	35.9	1,234,744,284	65.1
\$20,000 or more	37,008,478	38.4	1,439,796,662	73.1	38,905	36,726,311	47.1	1,430,797,554	75.5
\$19,000 or more	38,893,924	40.4	1,476,549,392	75.0	37,963	38,591,219	49.5	1,467,146,172	77.4
\$18,000 or more	40,944,247	42.5	1,514,436,100	76.9	36,988	40,603,978	52.0	1,504,339,110	79.4
\$17,000 or more	43,185,142	44.8	1,553,642,766	78.9	35,976	42,811,765	54.9	1,542,965,537	81.4
\$16,000 or more	45,343,611	47.1	1,589,272,822	80.7	35,050	44,916,699	57.6	1,577,713,965	83.2
\$15,000 or more	47,778,937	49.6	1,626,992,992	82.6	34,053	47,296,159	60.6	1,614,567,794	85.2
\$14,000 or more	50,335,386	52.3	1,664,064,630	84.5	33,060	49,791,707	63.6	1,650,754,715	87.1
\$13,000 or more	52,940,611	55.0	1,699,210,100	86.3	32,097	52,319,475	67.1	1,684,856,562	88.9
\$12,000 or more	55,723,405	57.9	1,733,984,133	88.0	31,118	54,992,500	70.5	1,718,267,142	90.6
\$11,000 or more	58,665,409	60.9	1,767,732,606	89.8	30,132	57,803,009	74.1	1,750,512,699	92.3
\$10,000 or more	61,656,576	64.0	1,799,158,274	91.3	29,180	60,627,901	77.7	1,780,197,194	93.9
\$9,000 or more	64,870,574	67.3	1,829,660,000	92.9	28,205	63,490,425	81.4	1,807,376,872	95.3
\$8,000 or more	66,286,582	70.9	1,858,694,826	94.4	27,219	66,363,181	85.1	1,831,806,496	96.6
\$7,000 or more	71,750,505	74.5	1,884,699,361	95.7	26,267	68,909,600	88.3	1,850,965,510	97.6
\$6,000 or more	75,054,839	77.9	1,906,166,237	96.8	25,397	71,117,932	91.2	1,865,323,049	98.4
\$5,000 or more	78,484,865	81.5	1,925,020,714	97.7	24,527	73,374,724	94.1	1,877,724,298	99.0
\$4,000 or more	82,024,524	85.2	1,940,957,053	98.5	23,663	75,741,563	97.1	1,888,388,853	99.6
\$3,000 or more	85,652,789	88.9	1,953,699,851	99.2	22,810	77,529,182	99.4	1,894,901,490	100.0
\$2,000 or more	89,350,818	92.8	1,962,886,463	99.7	21,968	77,737,328	99.6	1,895,402,007	100.0
\$1,000 or more	92,906,197	96.5	1,968,182,667	99.9	21,185	78,006,678	100.0	1,895,797,212	100.0
\$1 or more	95,330,713	99.0	1,969,599,862	100.0	20,661	78,006,843	100.0	1,895,797,296	100.0
All returns	96,321,310	100.0	1,942,589,865	98.6	20,168	78,016,323	100.0	1,895,160,734	100.0

Size and accumulated size of adjusted gross income	Taxable returns — Continued									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of —		
								Total	Taxable income	Average income tax (dollars)
Cumulated from Largest Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(20)
\$1,000,000 or more	10,727	19,710,822	1.3	10,710	9,385,907	3.5	9,658,764	3.5	49.0	896,655
\$500,000 or more	36,066	33,413,095	2.2	35,992	15,641,689	5.8	16,122,246	5.9	48.3	445,415
\$200,000 or more	197,560	69,987,728	4.6	196,936	30,776,537	11.3	31,735,448	11.6	45.3	160,150
\$100,000 or more	815,708	133,613,799	8.8	811,219	52,207,010	19.2	53,749,646	19.6	40.2	65,714
\$75,000 or more	1,634,311	187,905,665	12.4	1,623,950	67,305,376	24.8	69,142,620	25.2	36.8	42,211
\$50,000 or more	5,209,143	353,759,009	23.3	5,186,206	105,346,980	38.8	107,495,517	39.2	30.4	20,616
\$40,000 or more	10,335,788	534,765,466	35.3	10,307,527	140,057,379	51.6	142,293,703	51.9	26.6	13,759
\$30,000 or more	20,687,120	822,027,528	54.2	20,654,308	187,813,867	69.1	190,124,146	69.3	23.1	9,187
\$25,000 or more	27,982,902	984,294,266	64.9	27,948,139	212,124,208	78.1	214,478,697	78.2	21.8	7,662
\$20,000 or more	36,717,008	1,144,326,018	75.5	36,680,819	234,066,080	86.2	236,445,098	86.2	20.7	6,438
\$19,000 or more	38,581,742	1,174,060,608	77.4	38,545,470	237,852,462	87.6	240,238,447	87.6	20.5	6,225
\$18,000 or more	40,594,419	1,204,562,339	79.4	40,558,146	241,686,894	89.0	244,073,001	89.0	20.3	6,011
\$17,000 or more	42,801,996	1,235,791,085	81.5	42,765,609	245,515,108	90.4	247,903,257	90.4	20.1	5,791
\$16,000 or more	44,906,891	1,264,155,435	83.4	44,870,508	248,896,624	91.6	251,287,799	91.7	19.9	5,595
\$15,000 or more	47,286,323	1,294,140,096	85.3	47,249,694	252,318,865	92.9	254,712,669	92.9	19.7	5,385
\$14,000 or more	49,781,870	1,323,452,792	87.3	49,745,241	255,556,403	94.1	257,950,229	94.1	19.5	5,181
\$13,000 or more	52,309,562	1,350,551,216	89.1	52,272,761	258,381,630	95.1	260,779,195	95.1	19.3	4,984
\$12,000 or more	54,982,568	1,377,034,113	90.8	54,945,767	261,034,171	96.1	263,432,825	96.1	19.1	4,790
\$11,000 or more	57,792,848	1,402,152,982	92.5	57,756,046	263,391,683	97.0	265,791,308	96.9	19.0	4,598
\$10,000 or more	60,617,718	1,425,398,182	94.0	60,580,917	265,507,164	97.7	267,907,609	97.7	18.8	4,419
\$9,000 or more	63,480,236	1,446,575,268	95.4	63,443,263	267,277,477	98.4	269,679,475	98.4	18.6	4,248
\$8,000 or more	66,352,818	1,465,769,510	96.7	66,315,771	268,760,895	98.9	271,166,059	98.9	18.5	4,086
\$7,000 or more	68,899,078	1,480,871,197	97.7	68,862,168	269,877,126	99.3	272,282,532	99.3	18.4	3,951
\$6,000 or more	71,107,407	1,492,235,300	98.4	71,070,497	270,655,691	99.6	273,061,216	99.6	18.3	3,840
\$5,000 or more	73,364,171	1,501,898,636	99.0	73,327,262	271,186,859	99.8	273,592,587	99.8	18.2	3,729
\$4,000 or more	75,730,800	1,510,028,403	99.6	75,693,891	271,497,262	99.9	273,903,661	99.9	18.1	3,616
\$3,000 or more	77,518,388	1,514,960,847	99.9	77,481,479	271,595,017	100.0	274,002,120	99.9	18.1	3,534
\$2,000 or more	77,726,495	1,515,630,055	100.0	77,689,581	271,619,639	100.0	274,027,816	99.9	18.1	3,525
\$1,000 or more	77,992,982	1,516,348,796	100.0	77,958,919	271,644,718	100.0	274,053,534	100.0	18.1	3,513
\$1 or more	77,992,982	1,516,348,796	100.0	77,958,982	271,644,740	100.0	274,055,709	100.0	18.1	3,513
All returns	77,992,982	1,516,348,796	100.0	77,962,745	271,651,153	100.0	274,181,323	100.0	18.1	3,514

* Estimate should be used with caution because of the small number of sample returns on which it is based

¹ Percent based on positive income only² Less than 0.05 percent³ Percent not computed

NOTE: Detail may not add to total because of rounding

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All Returns										Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions		Taxable income		Income tax after credits		Number of returns	Amount		
				Total	Excess itemized deductions	Number of returns	Amount	Number of returns	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns, total.....	96,321,310	1,942,589,865	234,390,944	35,230,292	309,633,773	34,624,812	201,732,073	90,816,724	1,544,872,497	77,962,745	271,651,153	78,016,323	274,181,323
No adjusted gross income	990,397	-27,009,997	2,459,585	—	—	—	—	—	—	3,763	6,413	9,480	125,615
\$1 under \$1,000	2,424,516	3,203,787	16,610	147,100	147,100	16,610	99,012	40,455	75,549	63	22	165	2,175
\$1,000 under \$2,000	3,555,379	9,966,014	4,893,651	129,911	214,757	17,781	145,869	2,890,555	2,028,741	269,338	25,080	269,338	25,718
\$2,000 under \$3,000	3,698,029	9,966,014	4,893,651	129,911	214,757	17,781	145,869	2,890,555	2,028,741	269,338	25,080	269,338	25,718
\$3,000 under \$4,000	3,628,265	12,742,797	5,821,957	176,226	478,234	58,393	244,962	3,320,125	2,441,183	1,787,588	310,403	1,787,588	25,696
\$4,000 under \$5,000	3,539,659	16,926,339	6,012,219	227,966	906,831	156,913	446,776	3,362,529	2,366,839	2,366,839	310,403	2,366,839	311,074
\$5,000 under \$6,000	3,430,026	16,926,339	6,012,219	227,966	906,831	156,913	446,776	3,362,529	2,366,839	2,366,839	310,403	2,366,839	311,074
\$6,000 under \$7,000	3,304,334	21,864,477	6,360,889	312,197	1,581,036	267,342	885,903	3,329,862	12,172,751	2,256,765	531,168	2,256,765	531,371
\$7,000 under \$8,000	3,430,324	21,864,477	6,360,889	296,373	1,374,854	264,742	828,900	3,229,632	14,289,536	2,208,329	778,684	2,208,329	778,684
\$8,000 under \$9,000	3,463,923	26,004,535	7,260,248	359,363	1,841,078	344,698	870,888	3,408,019	18,087,957	2,546,397	1,116,231	2,546,397	1,116,473
\$9,000 under \$10,000	3,416,088	29,034,926	7,175,656	387,077	2,028,862	364,133	987,756	3,368,761	21,085,211	2,872,508	1,483,418	2,872,508	1,486,584
\$10,000 under \$11,000	3,213,998	30,501,726	6,990,996	443,402	2,411,889	424,478	1,174,866	3,174,664	23,960,710	2,862,346	1,770,313	2,862,346	1,771,866
\$11,000 under \$12,000	2,991,167	31,425,667	6,487,942	496,525	2,620,027	482,135	1,282,459	2,958,302	23,753,307	2,824,871	2,115,480	2,824,871	2,116,301
\$12,000 under \$13,000	2,942,004	33,748,473	6,825,529	508,940	2,806,602	508,665	1,374,496	2,918,012	25,998,463	2,810,279	2,357,512	2,810,279	2,358,483
\$13,000 under \$14,000	2,782,794	34,774,033	6,598,319	510,884	2,837,838	504,634	1,385,968	2,766,051	26,930,884	2,673,006	2,652,541	2,673,006	2,653,630
\$14,000 under \$15,000	2,605,225	35,145,468	6,118,240	579,395	3,168,413	576,544	1,542,353	2,562,728	27,433,266	2,527,520	2,825,227	2,527,520	2,828,967
\$15,000 under \$16,000	2,536,449	37,071,638	6,118,240	579,395	3,168,413	576,544	1,542,353	2,562,728	27,433,266	2,527,520	2,825,227	2,527,520	2,828,967
\$16,000 under \$17,000	2,435,326	37,720,170	5,829,021	635,708	3,484,654	635,565	1,634,656	2,426,544	30,298,488	2,379,186	3,422,241	2,379,186	3,424,869
\$17,000 under \$18,000	2,158,469	35,630,956	5,184,723	639,958	3,683,730	637,107	1,876,972	2,144,805	30,298,488	2,379,186	3,422,241	2,379,186	3,424,869
\$18,000 under \$19,000	2,240,895	39,206,666	5,695,348	743,710	4,312,451	740,723	2,163,333	2,322,300	31,407,319	2,207,463	3,828,214	2,207,463	3,830,256
\$19,000 under \$20,000	2,050,323	37,886,706	5,096,913	715,641	4,106,406	712,516	2,037,819	2,043,957	30,802,474	2,012,676	3,834,431	2,012,676	3,834,554
\$20,000 under \$25,000	1,885,446	36,752,730	4,843,929	714,251	4,128,667	713,977	2,037,819	2,043,957	30,802,474	2,012,676	3,834,431	2,012,676	3,834,554
\$25,000 under \$30,000	8,847,687	198,557,397	24,217,754	4,195,811	25,882,258	4,190,922	13,366,184	8,826,608	161,101,190	8,732,680	21,941,872	8,732,680	21,966,401
\$30,000 under \$40,000	7,357,487	201,763,983	21,610,457	4,600,744	25,882,258	4,190,922	13,366,184	8,826,608	161,101,190	8,732,680	21,941,872	8,732,680	21,966,401
\$40,000 under \$50,000	10,420,935	359,330,101	33,023,003	8,159,971	64,300,561	8,155,885	37,990,220	10,409,410	288,405,358	10,346,781	24,310,341	10,346,781	24,354,551
\$50,000 under \$75,000	5,147,782	228,225,122	11,822,372	4,855,736	45,552,927	4,855,736	30,196,063	5,142,898	181,289,066	5,121,321	34,710,398	5,121,321	34,798,186
\$75,000 under \$100,000	3,591,188	211,835,353	11,822,372	3,399,395	45,261,942	3,399,395	30,196,063	5,142,898	181,289,066	5,121,321	34,710,398	5,121,321	34,798,186
\$100,000 under \$200,000	822,840	191,841,841	2,774,698	793,639	15,551,377	793,639	12,952,472	820,491	54,345,021	15,098,367	15,098,367	15,098,367	15,392,973
\$200,000 under \$500,000	621,951	82,376,818	2,162,064	609,817	18,581,137	609,817	18,581,137	609,817	63,715,875	614,283	21,430,473	614,283	21,430,473
\$500,000 under \$1,000,000	162,339	46,160,986	551,924	160,569	9,599,560	160,496	9,077,983	161,643	36,602,283	160,944	15,134,848	161,965	15,613,203
\$1,000,000 or more	25,469	17,173,250	85,436	25,295	3,490,254	25,287	3,490,254	25,287	13,706,293	25,282	6,255,781	25,424	6,463,482
Taxable returns, total.....	78,016,323	1,895,160,734	193,168,018	33,318,543	290,040,523	32,713,200	187,899,654	77,992,982	1,516,348,796	77,962,745	271,651,153	78,016,323	274,181,323
No adjusted gross income	9,480	-636,562	25,219	102	4,324	102	4,062	—	—	3,763	6,413	9,480	125,615
\$1 under \$1,000	269,350	395,204	272,213	112,142	20,464	16,610	99,012	266,487	718,741	269,338	25,080	269,338	2,175
\$1,000 under \$2,000	208,146	500,517	1,801,933	120,583	51,920	17,781	145,869	208,107	4,932,444	208,102	24,622	208,102	25,718
\$2,000 under \$3,000	1,787,619	6,512,638	1,801,933	119,851	191,888	45,737	177,522	1,787,588	4,932,444	1,787,588	310,403	1,787,588	25,696
\$3,000 under \$4,000	2,366,839	10,664,354	2,693,496	104,349	132,968	68,326	244,962	2,366,829	6,129,767	2,366,829	310,403	2,366,829	311,074
\$4,000 under \$5,000	2,256,792	12,401,249	2,783,916	113,204	223,247	68,326	244,962	2,256,764	9,663,336	2,256,765	310,403	2,256,765	311,074
\$5,000 under \$6,000	2,208,332	14,357,539	2,968,797	121,297	326,954	68,326	244,962	2,208,329	11,364,103	2,208,329	310,403	2,208,329	311,074
\$6,000 under \$7,000	2,546,419	19,159,014	3,871,177	179,139	634,599	164,474	201,005	2,546,260	15,101,687	2,546,397	1,116,231	2,546,397	1,116,473
\$7,000 under \$8,000	2,872,796	24,429,624	4,974,193	228,046	833,573	205,102	278,718	2,872,582	19,194,282	2,872,508	1,483,418	2,872,508	1,486,584
\$8,000 under \$9,000	2,862,524	27,179,678	5,609,064	301,817	1,197,809	282,893	403,362	2,862,518	21,177,066	2,862,346	1,770,313	2,862,346	1,771,866
\$9,000 under \$10,000	2,824,892	29,684,495	5,832,356	377,423	1,563,458	363,033	583,015	2,824,870	23,245,200	2,824,871	2,115,480	2,824,871	2,116,301
\$10,000 under \$11,000	2,810,509	32,245,557	6,300,446	418,358	1,955,676	418,083	809,570	2,810,280	25,118,869	2,810,279	2,357,512	2,810,279	2,358,483
\$11,000 under \$12,000	2,673,025	34,101,580	5,995,909	421,413	1,995,909	421,413	809,565	2,673,006	26,482,837	2,673,006	2,652,541	2,673,006	2,653,630
\$12,000 under \$13,000	2,527,768	34,101,580	5,995,909	421,413	1,995,909	421,413	809,565	2,527,692	27,098,424	2,527,520	2,825,227	2,527,520	2,828,967
\$13,000 under \$14,000	2,495,548	36,186,921	5,892,158	511,052	2,503,657	507,927	967,726	2,495,547	29,373,696	2,495,547	3,237,538	2,495,547	3,237,560
\$14,000 under \$15,000	2,379,460	36,853,828	5,579,590	588,043	2,941,060	587,900	1,271,678	2,379,432	29,984,661	2,379,186	3,422,241	2,379,186	3,424,869
\$15,000 under \$16,000	2,104,934	34,748,428	4,989,724	600,397	3,063,493	597,546	1,384,327	2,104,895	28,364,350	2,104,899	3,381,517	2,104,899	3,384,542
\$16,000 under \$17,000	2,207,787	38,626,427	5,580,628	717,065	3,872,430	714,078	1,807,775	2,207,757	31,228,746	2,207,463	3,828,214	2,207,463	3,830,256
\$17,000 under \$18,000	2,012,759	37,190,338	4,960,055	663,195	3,686,475	680,070	1,722,171	2,012,677	30,501,730	2,012,676	3,834,431	2,012,676	3,834,554
\$18,000 under \$19,													

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns of husbands and wives																					
	Exemption amount				Total				Itemized deductions				Taxable income				Income tax after credits				Total income tax	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)			
All returns, total.....	46,363,787	1,355,850,916	161,355,149	25,466,733	247,081,033	25,466,876	160,500,256	44,365,652	1,060,097,662	40,645,063	197,253,787	40,690,536	199,288,620									
No adjusted gross income	541,918	1,857,581	—	—	—	—	—	—	—	—	—	—	—									
\$1 under \$1,000	183,459	625,096	9,045	36,725	67,478	9,045	36,725	67,478	9,045	36,725	67,478	9,045	36,725									
\$1,000 under \$2,000	321,124	1,102,864	7,298	7,298	1,102,864	7,298	7,298	1,102,864	7,298	7,298	1,102,864	7,298	7,298									
\$2,000 under \$3,000	388,004	983,979	1,353,407	21,645	205,956	1,353,407	21,645	205,956	1,353,407	21,645	205,956	1,353,407	21,645									
\$3,000 under \$4,000	479,055	1,672,378	1,767,851	17,245	1,767,851	17,245	1,767,851	17,245	1,767,851	17,245	1,767,851	17,245	1,767,851									
\$4,000 under \$5,000	542,729	2,463,320	1,848,687	37,767	2,463,320	37,767	2,463,320	37,767	2,463,320	37,767	2,463,320	37,767	2,463,320									
\$5,000 under \$6,000	691,115	3,816,711	2,327,651	78,532	3,816,711	78,532	3,816,711	78,532	3,816,711	78,532	3,816,711	78,532	3,816,711									
\$6,000 under \$7,000	797,369	5,181,047	3,330,893	114,224	5,181,047	114,224	5,181,047	114,224	5,181,047	114,224	5,181,047	114,224	5,181,047									
\$7,000 under \$8,000	991,633	7,442,835	4,514,098	158,144	7,442,835	158,144	7,442,835	158,144	7,442,835	158,144	7,442,835	158,144	7,442,835									
\$8,000 under \$9,000	984,129	8,369,856	3,381,360	158,273	8,369,856	158,273	8,369,856	158,273	8,369,856	158,273	8,369,856	158,273	8,369,856									
\$9,000 under \$10,000	1,022,047	9,689,199	3,624,718	227,959	9,689,199	227,959	9,689,199	227,959	9,689,199	227,959	9,689,199	227,959	9,689,199									
\$10,000 under \$11,000	978,627	10,299,514	3,366,630	204,380	10,299,514	204,380	10,299,514	204,380	10,299,514	204,380	10,299,514	204,380	10,299,514									
\$11,000 under \$12,000	1,113,654	12,737,278	3,968,052	242,524	12,737,278	242,524	12,737,278	242,524	12,737,278	242,524	12,737,278	242,524	12,737,278									
\$12,000 under \$13,000	1,085,443	13,580,045	3,704,598	266,081	13,580,045	266,081	13,580,045	266,081	13,580,045	266,081	13,580,045	266,081	13,580,045									
\$13,000 under \$14,000	1,071,595	14,488,658	3,803,504	272,025	14,488,658	272,025	14,488,658	272,025	14,488,658	272,025	14,488,658	272,025	14,488,658									
\$14,000 under \$15,000	1,011,588	15,989,453	3,840,635	283,960	15,989,453	283,960	15,989,453	283,960	15,989,453	283,960	15,989,453	283,960	15,989,453									
\$15,000 under \$16,000	1,064,712	16,505,994	3,714,888	340,758	16,505,994	340,758	16,505,994	340,758	16,505,994	340,758	16,505,994	340,758	16,505,994									
\$16,000 under \$17,000	1,095,782	17,228,455	3,408,328	314,678	17,228,455	314,678	17,228,455	314,678	17,228,455	314,678	17,228,455	314,678	17,228,455									
\$17,000 under \$18,000	1,038,969	19,708,562	3,642,074	300,742	19,708,562	300,742	19,708,562	300,742	19,708,562	300,742	19,708,562	300,742	19,708,562									
\$18,000 under \$19,000	1,038,969	20,268,411	3,578,935	402,291	20,268,411	402,291	20,268,411	402,291	20,268,411	402,291	20,268,411	402,291	20,268,411									
\$19,000 under \$20,000	5,461,340	122,921,341	18,986,283	2,629,640	122,921,341	2,629,640	122,921,341	2,629,640	122,921,341	2,629,640	122,921,341	2,629,640	122,921,341									
\$20,000 under \$25,000	5,242,701	144,038,992	18,341,787	3,279,189	144,038,992	3,279,189	144,038,992	3,279,189	144,038,992	3,279,189	144,038,992	3,279,189	144,038,992									
\$25,000 under \$30,000	4,639,601	102,950,631	30,438,990	6,865,067	102,950,631	6,865,067	102,950,631	6,865,067	102,950,631	6,865,067	102,950,631	6,865,067	102,950,631									
\$30,000 under \$40,000	4,639,601	102,950,631	30,438,990	6,865,067	102,950,631	6,865,067	102,950,631	6,865,067	102,950,631	6,865,067	102,950,631	6,865,067	102,950,631									
\$40,000 under \$50,000	3,255,708	131,887,799	11,824,967	3,092,189	131,887,799	3,092,189	131,887,799	3,092,189	131,887,799	3,092,189	131,887,799	3,092,189	131,887,799									
\$50,000 under \$75,000	731,612	62,243,977	2,609,074	705,462	62,243,977	705,462	62,243,977	705,462	62,243,977	705,462	62,243,977	705,462	62,243,977									
\$75,000 under \$100,000	501,039	29,999,170	2,036,068	540,979	29,999,170	540,979	29,999,170	540,979	29,999,170	540,979	29,999,170	540,979	29,999,170									
\$100,000 under \$200,000	140,291	39,845,594	512,680	138,848	39,845,594	138,848	39,845,594	138,848	39,845,594	138,848	39,845,594	138,848	39,845,594									
\$200,000 under \$500,000	21,614	14,546,608	78,195	21,483	14,546,608	21,483	14,546,608	21,483	14,546,608	21,483	14,546,608	21,483	14,546,608									
\$500,000 under \$1,000,000	8,973	19,679,911	32,222	8,941	19,679,911	8,941	19,679,911	8,941	19,679,911	8,941	19,679,911	8,941	19,679,911									
\$1,000,000 or more	40,690,536	1,337,288,677	139,791,248	24,223,748	1,337,288,677	24,223,748	1,337,288,677	24,223,748	1,337,288,677	24,223,748	1,337,288,677	24,223,748	1,337,288,677									
Taxable returns, total.....	40,690,536	1,337,288,677	139,791,248	24,223,748	1,337,288,677	24,223,748	1,337,288,677	24,223,748	1,337,288,677	24,223,748	1,337,288,677	24,223,748	1,337,288,677									
No adjusted gross income	5,715	—	18,332	—	—	—	—	—	—	—	—	—	—									
\$1 under \$1,000	46	114	184	25	1,026	25	1,026	25	1,026	25	1,026	25	1,026									
\$1,000 under \$2,000	2,862	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$2,000 under \$3,000	2,870	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$3,000 under \$4,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$4,000 under \$5,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$5,000 under \$6,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$6,000 under \$7,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$7,000 under \$8,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$8,000 under \$9,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$9,000 under \$10,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$10,000 under \$11,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$11,000 under \$12,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$12,000 under \$13,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$13,000 under \$14,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$14,000 under \$15,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$15,000 under \$16,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$16,000 under \$17,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$17,000 under \$18,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$18,000 under \$19,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$19,000 under \$20,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$20,000 under \$25,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$25,000 under \$30,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$30,000 under \$40,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$40,000 under \$50,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$50,000 under \$75,000	2,880	5,725	1,184	11	1,464	11	1,464	11	1,464	11	1,464	11	1,464									
\$75,000 under \$100,000	2,880	5,725	1,																			

Table 1.2 — All Returns: Adjusted Gross Income, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Returns of married people filing separately, heads of households, and surviving spouses														
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions			Taxable income			Income tax after credits			Total income tax	
				Total	Amount	Number of returns	Excess itemized deductions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)		
All returns, total.....	9,839,550	133,396,583	25,455,767	2,770,925	17,466,290	2,753,063	11,212,770	9,069,922	99,704,423	6,744,521	13,867,559	6,746,267	13,994,073	
No adjusted gross income	87,833	- 1,736,922	173,221	—	—	—	—	—	—	—	—	—	—	
\$1 under \$1,000	176,523	109,568	450,606	2,036	20,308	2,036	15,690	128	87	92	—	569	6,832	
\$1,000 under \$2,000	266,093	401,129	654,201	3,436	43,959	3,436	36,082	32,219	12,764	—	—	—	—	
\$2,000 under \$3,000	357,978	982,843	912,843	3,478	17,078	3,478	9,104	220,921	162,273	18,852	345	18,871	388	
\$3,000 under \$4,000	407,771	1,435,955	1,000,286	10,345	37,928	10,345	26,737	350,070	490,610	37,707	3,691	37,707	3,691	
\$4,000 under \$5,000	447,161	2,010,924	1,000,286	10,345	37,928	10,345	26,737	406,687	610,297	61,504	9,041	61,504	9,041	
\$5,000 under \$6,000	492,575	2,932,921	1,327,295	35,802	131,134	34,116	51,829	521,708	1,556,910	78,446	17,392	78,446	17,392	
\$6,000 under \$7,000	431,972	3,196,819	1,419,597	31,228	116,755	31,228	46,985	489,231	1,734,465	80,006	24,974	80,006	24,974	
\$7,000 under \$8,000	515,914	3,873,826	1,347,750	60,944	259,248	58,093	134,539	505,675	2,408,816	232,273	55,774	232,273	55,774	
\$8,000 under \$9,000	577,609	4,920,558	1,546,196	70,011	299,151	70,011	140,841	574,311	3,238,373	442,080	149,574	442,080	149,574	
\$9,000 under \$10,000	532,264	5,065,425	1,366,612	60,077	187,438	55,541	155,860	532,264	3,644,886	454,165	227,098	454,165	227,098	
\$10,000 under \$11,000	473,178	4,975,766	1,287,668	107,870	437,417	105,019	202,596	470,327	3,486,286	439,209	276,312	439,210	276,459	
\$11,000 under \$12,000	460,818	5,265,746	1,240,945	101,395	440,203	101,395	212,150	460,797	3,809,997	437,464	329,930	437,464	329,930	
\$12,000 under \$13,000	485,713	5,805,123	1,343,338	79,193	344,402	79,193	166,900	465,713	4,291,821	445,600	383,230	445,600	383,230	
\$13,000 under \$14,000	388,365	5,238,605	1,051,088	119,168	538,751	119,168	264,551	388,365	3,920,459	376,940	380,405	376,940	380,405	
\$14,000 under \$15,000	350,909	5,093,189	920,119	99,638	451,651	99,638	225,904	350,909	3,945,013	346,130	421,478	346,130	421,478	
\$15,000 under \$16,000	364,724	5,635,818	915,164	113,034	442,702	113,034	189,648	364,724	4,520,730	364,449	504,462	364,449	504,462	
\$16,000 under \$17,000	296,465	4,885,631	754,923	107,396	538,016	107,396	297,145	294,537	3,850,873	294,537	455,466	294,538	455,465	
\$17,000 under \$18,000	293,686	5,114,919	752,164	136,962	682,320	136,962	354,427	292,547	4,011,790	291,271	492,737	291,271	492,737	
\$18,000 under \$19,000	253,134	4,671,937	627,566	127,515	687,168	127,515	384,629	253,112	3,648,474	252,910	462,597	252,910	462,597	
\$19,000 under \$20,000	196,505	3,623,841	483,996	87,448	450,325	87,448	250,851	186,484	2,887,808	186,409	380,560	186,484	380,796	
\$20,000 under \$25,000	795,320	17,693,331	2,017,002	469,537	2,640,335	469,537	1,580,307	794,100	14,098,147	793,552	2,035,553	793,557	2,037,459	
\$25,000 under \$30,000	541,208	14,772,514	1,294,228	415,007	2,752,238	415,007	1,797,482	541,190	11,680,022	539,679	1,885,959	539,680	1,890,677	
\$30,000 under \$40,000	377,445	12,822,914	956,121	322,228	2,488,298	322,228	1,748,425	376,285	10,119,028	375,028	1,892,366	375,047	1,892,725	
\$40,000 under \$50,000	97,230	4,296,892	254,399	87,246	931,023	87,246	733,486	96,774	3,311,326	96,067	721,373	96,567	723,453	
\$50,000 under \$75,000	59,429	3,560,927	153,751	56,368	836,532	56,368	704,677	59,329	2,704,183	59,335	706,003	59,335	706,003	
\$75,000 under \$100,000	20,735	1,761,349	52,067	20,650	427,469	20,575	382,164	20,729	1,327,595	20,415	408,627	20,674	421,655	
\$100,000 under \$200,000	15,598	2,057,773	39,412	15,362	519,014	15,362	484,459	15,419	1,540,380	15,163	564,428	15,420	582,916	
\$200,000 under \$500,000	4,089	1,224,667	9,626	4,051	261,991	4,050	253,075	4,069	963,740	4,045	411,202	4,069	431,853	
\$500,000 under \$1,000,000	843	557,637	2,110	834	117,203	833	115,441	838	441,130	838	441,130	843	557,637	
\$1,000,000 or more	463	1,229,669	462	462	233,734	461	232,766	460	997,139	460	997,139	463	1,229,669	
Taxable returns, total	6,746,267	120,099,721	16,769,375	2,564,592	16,058,750	2,546,730	10,276,474	6,745,585	93,089,738	6,744,521	13,867,559	6,746,267	13,994,073	
No adjusted gross income	569	- 42,656	669	—	—	—	—	—	—	—	—	—	—	
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$1,000 under \$2,000	18,871	53,957	18,911	—	1,386	—	1,342	18,852	35,066	18,852	345	18,871	388	
\$2,000 under \$3,000	37,707	138,276	46,258	5,701	5,547	—	—	37,707	102,747	37,707	3,691	37,707	3,691	
\$3,000 under \$4,000	61,504	275,361	82,021	2,851	7,267	—	—	61,504	190,644	61,504	9,041	61,504	9,041	
\$4,000 under \$5,000	78,446	433,051	128,869	11,926	27,591	10,240	6,334	78,445	298,317	78,446	17,392	78,446	17,392	
\$5,000 under \$6,000	80,006	517,213	147,633	6,244	15,605	6,244	2,268	80,006	366,995	80,006	24,974	80,006	24,974	
\$6,000 under \$7,000	232,273	1,766,514	462,634	21,114	67,633	18,263	18,270	232,273	1,288,370	232,273	55,774	232,273	55,774	
\$7,000 under \$8,000	442,080	3,774,892	1,000,488	44,550	152,657	44,550	55,348	442,080	2,716,194	442,080	149,574	442,080	149,574	
\$8,000 under \$9,000	454,165	4,323,225	1,133,093	51,482	164,675	46,346	52,853	454,165	3,140,038	454,165	227,098	454,165	227,098	
\$9,000 under \$10,000	439,210	4,616,669	1,140,377	91,367	334,678	88,516	135,079	439,209	3,340,333	439,209	276,312	439,210	276,459	
\$10,000 under \$11,000	437,464	5,000,455	1,150,443	96,817	409,194	96,817	191,658	437,464	3,655,632	437,464	329,930	437,464	329,930	
\$11,000 under \$12,000	445,600	5,555,452	1,254,510	73,491	305,771	73,491	141,174	445,600	4,156,637	445,600	383,230	445,600	383,230	
\$12,000 under \$13,000	376,940	5,092,899	1,011,111	110,616	462,569	110,616	208,039	376,940	3,861,314	376,940	380,405	376,940	380,405	
\$13,000 under \$14,000	346,130	5,022,528	906,725	94,859	410,557	94,859	185,802	346,130	3,917,848	346,130	421,478	346,130	421,478	
\$14,000 under \$15,000	364,449	5,631,599	914,615	113,033	442,686	113,033	189,634	364,449	4,520,730	364,449	504,462	364,449	504,462	
\$15,000 under \$16,000	291,271	4,853,069	751,048	105,469	485,459	105,469	249,020	291,271	4,002,250	291,271	492,737	291,271	492,737	
\$16,000 under \$17,000	284,538	5,072,783	745,196	134,685	625,711	134,685	323,074	284,537	3,850,873	284,537	455,466	284,538	455,575	
\$17,000 under \$18,000	252,910	4,667,814	626,800	127,450	686,174	127,450	393,746	252,910	3,645,736	252,910	462,597	252,910	462,597	
\$18,000 under \$19,000	186,484	3,623,441	483,912	87,427	449,835	87,427	250,487	186,484	2,887,808	186,409	380,560	186,484	380,796	
\$19,000 under \$20,000	793,552	17,653,933	2,014,051	467,911	2,640,777	467,911	1,545,725	793,552	14,090,737	793,552	2,035,553	793,557	2,037,459	
\$20,000 under \$25,000	539,680	14,732,779	1,290,818	413,638	2,739,452	413,638	1,787,844	539,680	11,653,161	539,679	1,885,959	539,680	1,890,677	
\$25,000 under \$30,000	375,047	12,735,100	949,045	319,967	2,425,366	319,967	1,690,301	375,047	10,095,332	375,028	1,892,366	375,047	1,892,725	
\$30,000 under \$40,000	96,567	4,265,847	253,073	86,583	902,143	86,583	706,129	96,566	3,306,701	96,067	721,373	96,567	723,453	
\$40,000 under \$50,000	59,335	3,556,850	153,412	56,274	830,165	56,274	698,516	59,335	2,704,183	59,335	706,003	59,335	706,003	
\$50,000 under \$75,000	20,674	1,755,653	51,945	20,610	425,799	20,535	380,553	20,671	1,323,421	20,415	4084			

Footnote(s) at end of table

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons										Returns of married persons				Returns of joint returns					
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total		Itemized deductions		Excess itemized deductions		Taxable income		Income tax after credits		Number of returns		Total income tax*	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	40,117,973	453,542,365	47,579,028	6,992,634	45,086,450	6,407,873	30,019,047	37,391,150	385,070,412	30,573,161	60,529,806	30,579,520	60,898,530	3,196	3,196	3,196	3,196	3,196	3,196	3,196
No adjusted gross income	360,846	-4,698,477	428,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000	2,064,534	1,206,651	2,128,085	5,529	59,313	5,529	46,597	40,327	75,462	42	13,966	119	13,966	119	13,966	119	13,966	119	13,966	119
\$1,000 under \$2,000	2,968,162	4,417,267	3,136,586	103,685	132,510	103,685	7,047	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336	2,859,336
\$2,000 under \$3,000	2,952,047	7,304,201	3,190,967	141,158	132,510	141,158	36,106	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543	2,915,543
\$3,000 under \$4,000	2,741,439	6,634,955	3,053,820	148,736	132,510	148,736	105,781	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574	2,714,574
\$4,000 under \$5,000	2,549,769	5,400,000	2,863,238	167,995	141,041	167,995	198,454	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777	2,526,777
\$5,000 under \$6,000	2,206,939	4,142,785	2,705,943	197,863	956,286	197,863	154,695	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213	2,172,213
\$6,000 under \$7,000	2,014,390	3,089,010	2,536,515	150,921	605,808	150,921	317,307	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408	1,994,408
\$7,000 under \$8,000	1,956,376	14,687,874	2,398,400	140,275	640,708	140,275	326,803	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982	1,940,982
\$8,000 under \$9,000	1,854,270	15,744,411	2,248,100	158,793	729,103	158,793	384,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412	1,842,412
\$9,000 under \$10,000	1,659,687	15,747,103	1,999,866	155,366	813,923	155,366	483,533	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103	1,646,103
\$10,000 under \$11,000	1,539,362	16,150,387	1,833,644	184,275	911,373	184,275	503,128	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960	1,527,960
\$11,000 under \$12,000	1,367,552	15,685,450	1,718,532	165,021	902,599	165,021	521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783	1,521,783
\$12,000 under \$13,000	1,231,638	15,388,865	1,510,382	165,610	854,896	165,610	485,143	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760	1,224,760
\$13,000 under \$14,000	1,145,265	15,438,207	1,363,648	188,202	895,010	188,202	468,036	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877	1,137,877
\$14,000 under \$15,000	1,103,952	15,488,996	1,358,363	174,454	872,249	174,454	453,880	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961
\$15,000 under \$16,000	1,005,890	15,578,458	1,198,969	181,916	872,249	181,916	453,880	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961	1,099,961
\$16,000 under \$17,000	866,222	14,268,749	1,020,271	217,884	815,285	217,884	521,783	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271
\$17,000 under \$18,000	849,249	14,863,792	972,676	196,474	815,285	196,474	521,783	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271	1,020,271
\$18,000 under \$19,000	731,665	13,506,209	827,273	197,384	1,040,492	197,384	592,966	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238	1,242,238
\$19,000 under \$20,000	659,972	12,860,477	779,998	224,512	1,125,214	224,512	608,952	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214	1,125,214
\$20,000 under \$25,000	2,591,027	57,942,725	3,214,469	1,096,634	5,867,423	1,096,634	3,352,153	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212
\$25,000 under \$30,000	1,573,578	42,952,477	1,974,442	906,548	5,817,537	906,548	3,500,873	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212	2,584,212
\$30,000 under \$40,000	1,284,010	43,556,555	1,626,892	972,676	7,316,864	972,676	5,087,635	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171	2,851,171
\$40,000 under \$50,000	415,939	18,337,054	581,328	341,400	3,436,119	341,400	2,650,899	415,939	415,939	415,939	415,939	415,939	415,939	415,939	415,939	415,939	415,939	415,939	415,939	415,939
\$50,000 under \$75,000	276,051	16,389,824	406,635	250,838	3,405,008	250,838	2,828,081	276,051	276,051	276,051	276,051	276,051	276,051	276,051	276,051	276,051	276,051	276,051	276,051	276,051
\$75,000 under \$100,000	70,493	6,006,515	113,557	67,527	1,353,075	67,527	1,198,045	70,493	70,493	70,493	70,493	70,493	70,493	70,493	70,493	70,493	70,493	70,493	70,493	70,493
\$100,000 under \$200,000	55,314	7,319,874	86,584	53,476	1,704,153	53,476	1,581,492	55,314	55,314	55,314	55,314	55,314	55,314	55,314	55,314	55,314	55,314	55,314	55,314	55,314
\$200,000 under \$500,000	17,959	5,090,725	29,618	17,670	1,205,255	17,670	1,164,687	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959
\$500,000 under \$1,000,000	3,012	2,068,805	5,131	2,978	414,219	2,978	407,373	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012
\$1,000,000 or more	1,364	3,449,135	2,191	1,342	678,201	1,342	675,122	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364
Taxable returns, total	30,579,520	437,772,336	36,607,395	6,530,203	40,235,224	5,945,579	26,231,258	30,574,736	375,529,802	30,573,161	60,529,806	30,579,520	60,898,530	3,196	3,196	3,196	3,196	3,196	3,196	3,196
No adjusted gross income	3,196	-49,587	6,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000	1,119	70	269	77	3,298	77	3,186	269	269	269	269	269	269	269	269	269	269	269	269	269
\$1,000 under \$2,000	266,488	392,297	266,488	112,131	40,000	112,131	46,597	266,488	266,488	266,488	266,488	266,488	266,488	266,488	266,488	266,488	266,488	266,488	266,488	266,488
\$2,000 under \$3,000	186,405	438,821	186,405	120,545	49,052	120,545	46,597	186,405	186,405	186,405	186,405	186,405	186,405	186,405	186,405	186,405	186,405	186,405	186,405	186,405
\$3,000 under \$4,000	1,747,032	6,363,630	1,747,032	1,139,920	87,042	1,139,920	3,670	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032	1,747,032
\$4,000 under \$5,000	2,305,126	10,388,314	2,571,036	1,012,889	143,165	1,012,889	14,002	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126	2,305,126
\$5,000 under \$6,000	2,090,827	11,471,705	2,489,995	1,012,523	194,147	1,012,523	37,133	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827	2,090,827
\$6,000 under \$7,000	1,938,306	12,595,980	2,393,972	1,030,884	263,927	1,030,884	85,450	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306	1,938,306
\$7,000 under \$8,000	1,917,372	14,395,410	2,328,016	1,133,339	386,560	1,133,339	134,													

Table 1.3 — All Returns: Sources of Income, Deductions, and Tax Items, by Marital Status

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Item	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of single persons			Returns of surviving spouses		
	Number of returns	Amount	(2)	Number of returns	Amount	(4)	Number of returns	Amount	(6)	Number of returns	Amount	(8)	Number of returns	Amount	(10)	Number of returns	Amount	(12)
Adjusted gross income less deficit	96,321,310	1,942,589,865		46,363,787	1,355,650,916		963,420	11,615,383		8,740,951	119,035,339		40,117,973	453,542,365		135,179	2,745,861	
Salaries and wages	83,120,988	1,644,572,655		40,582,522	1,166,500,709		786,695	9,534,475		8,277,445	109,404,540		33,384,586	357,346,452		109,340	1,786,479	
Interest received	57,076,334	153,805,163		32,816,057	95,219,120		358,352	1,008,637		2,841,913	4,399,016		20,354,423	56,455,820		105,398	52,970	
Dividends received	17,620,109	50,411,519		11,029,990	31,563,019		115,013	1,226,428		671,869	1,266,181		5,755,127	18,881,363		47,100	128,608	
Dividends in AGI	13,326,556	48,556,703		30,179,688	100,090		100,090	1,184,912		486,062	1,184,912		2,054,595	19,753,044		31,396	138,608	
State income tax refunds	13,650,770	5,729,452		10,634,835	4,631,381		67,579	283,326		862,363	1,768,576		2,054,595	19,753,044		31,396	138,608	
Alimony received	383,971	2,310,546		28,320	160,071		9,026	60,564		179,660	1,020,054		166,965	1,089,837		—	16,816	
Business or profession:																		
Net income	7,390,395	78,618,410		5,612,088	64,813,880		84,577	829,754		316,698	2,382,483		1,371,278	10,501,522		5,754	90,771	
Net loss	3,291,729	18,259,256		2,467,483	14,286,525		39,673	353,785		133,176	582,768		645,196	2,995,723		6,201	40,455	
Farm:																		
Net income	968,248	8,425,995		771,353	7,291,618		6,663	48,742		16,991	47,789		172,298	1,036,463		*943	*1,382	
Net loss	1,741,796	17,720,479		1,494,606	15,460,357		3,437	72,015		42,136	434,403		197,148	1,716,908		*4,469	*36,796	
Sales of capital assets	2,218,081	52,906,444		5,848,437	40,890,577		50,349	658,810		89,016	1,561,379		2,387,089	9,730,022		23,324	65,656	
Sales of property other than capital assets	895,970	3,665,052		740,319	3,143,096		1,884	12,436		13,152	63,073		130,365	445,454		*250	*983	
Net gain	544,800	2,484,835		407,325	1,934,376		2,866	80,467		22,505	109,956		381,691	1,716,908		2,128	7,183	
Net loss	10,120,721	69,813,961		6,529,644	48,884,250		79,942	554,607		33,936	1,898,598		3,127,175	17,264,902		44,024	211,604	
Pensions and annuities in AGI																		
Rent	3,448,957	14,696,439		2,438,100	11,297,005		18,861	63,650		135,010	369,005		848,589	2,948,411		7,397	18,367	
Net income	4,636,343	25,885,849		3,412,255	20,181,700		25,427	156,998		200,925	936,940		986,791	4,546,271		10,945	61,940	
Royalty	847,982	6,107,520		583,069	4,265,025		6,791	60,479		39,940	196,206		214,588	1,559,207		3,594	6,602	
Net income	68,120	305,461		52,725	266,891		89	11,247		4,779	3,556		10,527	23,767		—	—	
Net loss	452,059	2,583,367		269,947	1,524,755		*2,869	*25,135		*5,834	*8,619		167,708	1,011,378		*5,701	*13,480	
Farm rental income	124,853	543,131		86,040	466,226		*3	*40		*80	*1,158		36,730	75,707		—	—	
Partnership:																		
Net income	1,937,779	29,614,882		1,369,005	24,985,397		13,396	237,521		60,253	682,696		488,772	3,679,073		6,353	30,195	
Net loss	2,316,336	32,142,020		1,744,073	26,685,971		17,589	392,458		84,768	836,180		462,360	4,210,281		8,146	37,128	
Estate or trust:																		
Net income	947,559	6,995,997		408,985	2,894,016		8,471	81,109		31,796	328,316		494,640	3,638,792		3,667	53,764	
Net loss	57,301	467,309		36,609	315,205		75	12,903		3,521	17,092		101,594	1,015,994		*4	*403	
Small Business Corporation:																		
Net income	432,747	9,101,352		337,936	7,595,780		319	56,438		4,360	157,695		90,124	1,286,355		*8	*884	
Net loss	473,887	7,101,771		391,465	5,988,001		3,270	80,540		9,259	109,921		69,619	920,867		*274	*2,441	
Widow's profit tax refund	137,970	100,527		98,550	74,163		402	757		938	2,621		36,174	126,361		*1,906	*1,386	
Widow's profit tax withheld	477,498	638,819		342,673	431,477		873	14,410		15,237	269,417		122,331	176,310		2,409	5,346	
Unemployment compensation in AGI	7,110,645	5,803,962		3,877,642	5,803,962		35,695	56,873		263,537	844,773		1,120,664	975,053		2,044	5,346	
Other income less loss	4,871,422	11,684,539		3,428,893	9,649,271		54,587	55,117		12,142	12,142		1,076,693	11,076,693		8,522	51,419	
Total statutory adjustments	34,837,711	81,393,011		28,816,126	67,489,966		185,493	524,349		987,862	2,238,584		4,843,371	11,076,693		23,399	371,265	
Exemption amount:	96,321,310	234,390,944		46,363,787	161,356,149		963,420	1,685,037		8,740,951	23,399,465		40,117,973	47,579,028		135,179	371,265	
Total itemized deductions	35,230,292	309,633,773		25,468,733	247,081,033		284,253	1,884,858		2,419,095	9,992,842		6,407,873	45,086,450		67,577	618,590	
Excess itemized deductions	34,624,812	201,732,073		25,463,876	160,500,256		269,242	1,418,855		2,416,244	9,405,087		6,407,873	30,019,047		67,577	388,828	
Unused zero bracket amount	1,006,320	2,902,445		10,804	107,045		35,458	848,370		3,091	10,506		956,967	1,936,524		—	—	
Contributions deduction for nonitemizers	22,512,944	506,810		9,549,122	224,633		189,858	2,209		2,053,939	45,321		10,681,065	23,672		38,960	974	
Taxable income:																		
Income tax after credits	77,962,745	1,544,872,497		44,365,652	1,060,097,662		866,026	9,482,344		8,092,248	88,108,693		37,981,150	385,070,412		121,648	2,113,396	
Total income tax	78,016,323	271,651,153		40,645,063	197,253,787		776,644	1,945,660		5,869,035	30,573,161		30,573,161	60,529,606		98,842	340,442	
Total tax liability	78,740,558	282,317,539		41,872,468	199,288,620		776,644	1,979,596		5,933,177	30,573,161		31,030,107	60,898,630		98,842	343,566	
Earned income credit, total	6,274,532	795,182		2,854,353	206,010,208		605,961	2,049,696		5,933,177	11,856,243		31,030,107	62,050,851		98,846	350,541	
Tax payments:																		
Total	88,899,623	320,911,814		43,794,780	230,264,937		810,045	1,888,313		8,318,954	16,750,669		35,848,204	71,596,276		127,640	411,619	
Income tax withheld	81,991,473	261,779,883		40,334,174	187,864,734		737,794	1,336,448		8,125,698	15,410,209		32,681,720	56,874,946		112,087	293,545	
Advance earned income credit payments	5,714	840		2,862	219		†	301,673		7,946,241	6,403,004		31,310,629	15,661,962		106,710	121,207	
Total overpayment	74,993,969	67,968,938		35,097,821	45,481,093		532,568	249,546		7,899,961	6,403,004		31,310,629	15,661,962		106,710	121,207	
Overpayment refunded	72,603,642	62,013,253		33,872,079	41,375,035		510,022	249,546		7,899,961	6,403,004		31,310,629	15,661,962		106,710	121,207	
Tax due at time of filing	18,467,829	28,435,910		10,288,190	20,925,946		30,080	467,772		7,023,346	804,926		7,023,346	14,001,849		25,411	105,043	
Predetermined estimated tax penalty	1,756,795	349,531		1,080,521	269,811		23,674	4,716		94,630	9,800		557,002	64,926		2,968	278	

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Salaries and wages			Total			Interest received			Taxable portion		
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	96,321,310	1,942,589,865	83,120,588	1,644,572,655	57,076,334	153,805,163	1,632,041	1,126,429	1,534,897	837,606	332,765	288,822
No adjusted gross income	990,597	-27,009,997	388,104	5,930,582	588,728	2,436,315	1,112	957	1,076	638	564	319
\$1 under \$1,000	2,424,516	1,417,196	2,081,998	2,189,036	580,283	200,622	7,994	5,808	7,972	5,492	4,580	316
\$1,000 under \$2,000	3,555,379	5,296,204	2,945,109	4,885,831	1,302,434	1,302,434	17,456	17,456	17,456	17,456	17,456	17,456
\$2,000 under \$3,000	3,699,022	5,186,612	3,197,613	8,285,160	1,037,012	1,037,012	20,486	12,757	11,494	10,990	9,572	5,506
\$3,000 under \$4,000	3,628,265	12,742,797	3,077,239	10,871,983	1,388,670	1,388,670	14,335	12,757	11,494	10,990	9,572	5,506
\$4,000 under \$5,000	3,539,659	15,536,339	2,849,073	12,747,630	1,525,003	2,072,523	26,754	18,795	23,904	17,566	15,600	11,429
\$5,000 under \$6,000	3,430,026	18,854,476	2,712,455	14,402,080	1,550,102	2,791,521	30,230	33,952	22,844	5,499	10,237	28,453
\$6,000 under \$7,000	3,300,323	21,665,877	2,582,561	16,266,877	1,587,831	3,589,107	33,876	43,380	31,920	17,532	7,608	33,564
\$7,000 under \$8,000	3,163,923	26,004,535	2,722,464	19,897,043	1,616,809	3,589,107	36,423	43,380	31,920	17,532	7,608	33,564
\$8,000 under \$9,000	3,414,008	29,034,826	2,789,888	22,961,415	1,602,878	3,379,404	36,423	43,380	31,920	17,532	7,608	33,564
\$9,000 under \$10,000	3,213,998	30,501,726	2,611,033	23,865,193	1,564,754	3,524,768	17,193	13,465	15,567	8,242	11,403	5,223
\$10,000 under \$11,000	2,991,167	31,425,667	2,493,956	25,231,866	1,470,639	3,441,335	38,761	17,532	35,911	12,225	9,550	5,324
\$11,000 under \$12,000	2,857,794	32,782,794	2,446,403	26,354,079	1,469,684	3,646,056	38,761	17,532	35,911	12,225	9,550	5,324
\$12,000 under \$13,000	2,782,794	33,771,033	2,446,403	26,354,079	1,469,684	3,646,056	38,761	17,532	35,911	12,225	9,550	5,324
\$13,000 under \$14,000	2,605,245	35,145,639	2,195,115	28,872,276	1,309,312	3,113,038	42,101	25,358	29,908	13,973	12,851	7,450
\$14,000 under \$15,000	2,553,429	37,071,638	2,201,193	30,453,690	1,404,982	3,346,948	42,101	25,358	29,908	13,973	12,851	7,450
\$15,000 under \$16,000	2,435,326	37,720,170	2,164,198	31,981,836	1,369,054	2,942,403	25,238	11,325	25,238	9,356	10,009	11,968
\$16,000 under \$17,000	2,158,469	38,560,066	1,868,840	32,828,485	1,282,741	2,784,563	20,694	16,853	17,844	10,718	5,701	6,135
\$17,000 under \$18,000	2,050,935	39,330,101	1,790,148	32,637,981	1,331,736	2,824,649	37,560	12,512	36,442	12,512	11,384	3,800
\$18,000 under \$19,000	2,050,935	39,330,101	1,790,148	32,637,981	1,331,736	2,824,649	37,560	12,512	36,442	12,512	11,384	3,800
\$19,000 under \$20,000	1,885,446	36,752,730	1,670,362	31,172,753	1,177,191	2,966,974	23,046	20,451	35,077	22,740	8,525	11,774
\$20,000 under \$25,000	8,847,687	198,557,397	7,968,651	171,136,222	5,893,842	13,594,830	151,211	93,475	139,751	69,395	34,730	24,080
\$25,000 under \$30,000	6,357,487	201,763,983	6,791,650	180,181,494	5,366,498	12,631,669	122,845	64,218	118,819	57,625	14,263	6,593
\$30,000 under \$40,000	10,420,935	359,330,101	9,790,148	325,637,981	8,439,590	19,510,518	289,330	241,843	282,486	164,463	61,989	77,380
\$40,000 under \$50,000	5,179,186	228,223,123	4,779,028	204,969,552	4,485,897	13,504,412	197,593	120,442	188,182	104,608	27,102	15,834
\$50,000 under \$75,000	3,591,186	211,836,450	3,232,475	178,917,761	3,321,166	15,648,169	209,196	151,375	201,290	131,375	42,685	19,957
\$75,000 under \$100,000	822,840	70,011,841	704,734	51,296,790	787,592	6,404,821	48,609	35,172	46,956	32,414	7,615	2,758
\$100,000 under \$200,000	621,951	46,160,986	517,933	55,275,722	598,846	7,781,348	36,075	37,474	34,099	29,364	10,181	8,109
\$200,000 under \$500,000	162,339	8,700,000	132,736	25,089,156	159,419	4,464,539	7,930	8,822	7,136	6,574	2,114	2,249
\$500,000 under \$1,000,000	25,469	17,173,250	19,389	6,337,741	25,164	1,643,739	1,009	2,640	757	860	469	1,780
\$1,000,000 or more	10,800	24,358,715	8,756	5,187,363	10,713	2,224,426	364	929	313	353	137	576
Taxable returns, total	78,016,323	1,895,160,734	68,395,120	1,578,861,017	50,357,690	142,252,099	1,529,316	1,060,722	1,442,827	793,659	303,727	267,064
No adjusted gross income	9,480	-636,562	4,806	277,051	6,337	214,036	45	155	39	30	15	125
\$1 under \$1,000	1,165	184	1,189	1,294	1,165	4,423	—	—	—	—	—	—
\$1,000 under \$2,000	260,350	395,204	19,988	6,839	248,986	282,101	2,857	1,346	5,701	12	2,851	1,334
\$2,000 under \$3,000	209,446	5,290,517	174,644	95,465	189,199	322,150	5,701	4,293	5,701	4,293	2,851	1,334
\$3,000 under \$4,000	1,760,516	6,512,517	1,607,516	5,657,912	724,862	724,862	2,892	7,008	42	29	2,851	1,334
\$4,000 under \$5,000	2,366,839	10,684,594	2,001,208	8,887,563	1,062,614	1,286,809	14,389	16,772	11,539	5,343	5,701	1,429
\$5,000 under \$6,000	2,256,792	12,401,249	1,796,679	9,459,470	1,080,080	1,913,862	25,678	30,777	19,978	5,105	9,551	25,673
\$6,000 under \$7,000	2,208,332	14,357,539	1,734,319	10,842,047	1,158,532	2,138,837	24,710	40,314	22,804	6,750	7,608	33,564
\$7,000 under \$8,000	2,546,419	19,155,014	1,999,047	14,661,622	1,268,123	2,858,394	26,221	11,770	26,221	11,770	22	18
\$8,000 under \$9,000	2,872,796	24,429,624	2,352,187	19,264,345	1,382,201	2,827,445	34,345	24,997	34,345	23,129	11,867	18,667
\$9,000 under \$10,000	2,862,524	27,179,676	2,344,164	21,444,548	1,407,279	3,098,501	13,746	11,050	12,060	5,827	7,387	5,223
\$10,000 under \$11,000	2,824,892	29,684,495	2,392,793	24,187,110	1,352,230	3,108,888	35,910	13,603	33,600	8,279	9,550	5,324
\$11,000 under \$12,000	2,810,509	32,245,557	2,352,287	26,024,091	1,418,166	3,395,305	25,049	16,016	23,342	14,238	5,079	1,778
\$12,000 under \$13,000	2,673,025	33,410,580	2,318,556	27,999,403	1,249,640	2,991,906	27,886	14,403	27,886	13,953	2,851	1,450
\$13,000 under \$14,000	2,527,768	34,101,847	2,146,025	28,089,117	1,356,591	3,290,995	32,467	23,335	29,541	13,305	9,829	1,892
\$14,000 under \$15,000	2,495,548	36,186,921	2,160,603	29,882,139	1,369,277	3,229,965	42,961	24,574	42,961	24,574	9,829	1,892
\$15,000 under \$16,000	2,279,460	36,853,828	2,120,909	31,196,402	1,328,871	2,890,052	25,238	16,853	25,238	16,853	10,718	1,968
\$16,000 under \$17,000	2,104,934	34,748,428	1,842,708	29,293,809	1,235,716	2,583,136	20,694	16,853	17,844	10,718	5,701	6,135
\$17,000 under \$18,000	2,207,787	38,626,427	1,914,974	31,633,555	1,303,341	3,693,324	37,559	12,881	36,421	12,501	11,384	3,800
\$18,000 under \$19,000	2,012,759	37,190,938	1,789,421	31,571,901	1,211,331	2,822,519	37,928	24,515	35,077	22,740	9,550	1,774
\$19,000 under \$20,000	1,864,908	36,350,618	1,652,730	30,930,133	1,160,205	2,907,595	21,119	10,263	21,097	9,800	5,223	463
\$20,000 under \$25,000	8,734,918	169,053,270	7,891,906	169,573,892	5,801,647	13,304,356	151,211	93,475	139,751	69,395	34,730	24,080
\$25,000 under \$30,000	6,197,667	200,118,938	6,751,427	178,827,493	5,313,167	12,345,886	122,770	62,896	118,819	57,625	14,188	5,271
\$30,000 under \$40,000	10,352,817	356,983,742	9,739,794	324,002,862	8,377,888	19,121,625	297,423	231,710	280,579	160,650	60,082	71,059
\$40,000 under \$50,000	5,121,470	227,340,315	4,765,243	204,393,313	4,467,239	13,309,001	197,573	120,430	188,162	104,596	27,102	15,834
\$50,000 under \$75,000	3,576,149	210,952,676	3,242,592	178,263,777	3,307,193	15,430,652	209,196	151,332	201,290	131,375	42,685	19,957
\$75,000 under \$100,000	820,087	69,778,687	702,277	51,112,318	784,918	6,368,784	48,459	34,962	46,906	32,223	7,540	2,739
\$100,000 under \$200,000	619,767	46,095,729	515,947	55,017,098	596,918	7,716,079	35,996	37,461	34,020	29,352	10,178	8,109
\$200,000 under \$500,000	161,965	8,700,000	132,463	25,089,156	159,066	4,464,539	7,930	8,822	7,136	6,574	2,114	2,249
\$500,000 under \$1,000,000	25,424	17,141,776	19,357	6,337,741	25,141	1,635,732	1,009	2,640	757	860	469	1,780
\$1,000,000 or more	10,772	24,295,953	8,739	5,177,978	10,687	2,224,426	364	929	313	353	137	576
Non-taxable returns, total	18,304,987	47,423,131	14,725,468	63,717,638	6,718,644	11,553,064	102,723	65,707	92,170	43,948	29,038	21,759

Footnote(s) at end of table

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Domestic and foreign dividends received				Dividends in AGI				State income tax refunds				Alimony received				Business or profession			
	Total		Dividend exclusion		Dividends in AGI		State income tax refunds		Alimony received		Business or profession		Business or profession							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
All returns, total	17,620,109	50,411,519	15,123,566	1,854,817	13,326,556	48,556,703	13,650,770	5,729,432	383,971	2,310,546	7,390,395	78,618,410	3,291,729	18,259,256						
No adjusted gross income	170,525	551,461	142,058	17,861	132,341	533,600	57,895	54,483	1,864	9,417	88,572	1,242,739	369,712	6,472,777						
\$1 under \$1,000	120,481	341,789	7,271	17,861	132,341	533,600	57,895	54,483	1,864	9,417	88,572	1,242,739	369,712	6,472,777						
\$1,000 under \$2,000	226,406	163,049	160,218	13,799	196,825	149,250	16,350	1,725	2,894	2,598	110,895	119,303	38,550	181,912						
\$2,000 under \$3,000	265,370	209,873	193,504	16,369	202,264	193,504	21,953	4,113	2,894	2,598	110,895	119,303	38,550	181,912						
\$3,000 under \$4,000	230,705	193,041	243,802	21,022	209,672	172,019	32,827	9,000	2,894	2,598	110,895	119,303	38,550	181,912						
\$4,000 under \$5,000	323,447	314,514	285,925	24,034	241,342	290,480	50,456	8,423	2,894	2,598	110,895	119,303	38,550	181,912						
\$5,000 under \$6,000	339,733	293,702	278,621	27,106	268,627	266,593	67,333	18,950	28,545	26,536	233,966	926,067	68,914	272,615						
\$6,000 under \$7,000	369,199	405,588	333,117	34,044	284,977	371,543	81,865	32,846	31,514	33,646	236,546	1,084,492	68,914	272,615						
\$7,000 under \$8,000	335,964	394,276	289,652	30,827	269,546	363,449	85,324	17,209	17,103	19,741	215,471	1,079,404	68,914	272,615						
\$8,000 under \$9,000	332,428	490,877	276,771	29,021	249,464	461,856	85,324	19,741	17,103	19,741	215,471	1,079,404	68,914	272,615						
\$9,000 under \$10,000	337,400	499,234	296,770	33,015	265,689	466,220	114,076	17,722	17,722	17,722	199,470	1,093,517	66,801	243,168						
\$10,000 under \$11,000	335,119	466,401	280,012	31,883	278,464	434,518	153,501	36,673	27,361	36,673	172,581	1,042,591	71,176	228,578						
\$11,000 under \$12,000	347,525	495,104	312,112	32,608	245,172	462,496	150,027	40,595	27,361	40,595	172,581	1,042,591	71,176	228,578						
\$12,000 under \$13,000	313,773	513,177	287,129	31,415	241,984	481,762	184,967	59,917	27,361	59,917	183,998	1,130,516	65,482	289,515						
\$13,000 under \$14,000	376,056	443,903	311,448	40,926	306,751	409,263	199,423	39,007	6,330	39,007	189,849	1,295,188	73,379	205,294						
\$14,000 under \$15,000	356,379	648,284	303,941	31,564	261,119	516,619	194,813	38,659	5,702	38,659	177,837	1,406,436	74,063	209,759						
\$15,000 under \$16,000	341,502	483,667	284,696	33,465	259,825	450,201	183,258	41,102	8,525	41,102	156,686	1,070,268	70,655	274,457						
\$16,000 under \$17,000	324,187	559,400	267,919	28,422	251,755	530,978	223,900	67,775	14,796	67,775	188,893	1,342,690	68,665	237,388						
\$17,000 under \$18,000	383,401	591,230	318,227	36,422	292,875	554,807	255,113	65,209	18,378	65,209	174,071	1,342,690	68,665	237,388						
\$18,000 under \$19,000	332,674	481,573	282,883	30,166	273,900	451,407	254,016	69,851	12,365	69,851	167,337	1,467,314	70,516	242,867						
\$19,000 under \$20,000	359,014	526,734	305,255	35,356	275,655	491,197	257,791	77,150	6,362	77,150	146,015	1,109,645	64,818	192,131						
\$20,000 under \$25,000	1,655,156	2,868,218	1,407,620	160,224	1,216,556	2,707,994	1,534,518	462,985	49,675	462,985	258,497	6,218,543	325,090	984,518						
\$25,000 under \$30,000	1,579,164	2,727,372	1,323,646	149,535	1,117,188	2,122,842	1,882,263	575,430	38,164	575,430	402,419	6,218,543	325,090	984,518						
\$30,000 under \$40,000	2,780,885	4,803,984	2,392,633	300,117	1,979,974	4,503,867	3,513,128	1,224,540	22,435	1,224,540	284,847	9,632,523	501,082	1,380,965						
\$40,000 under \$50,000	1,908,380	4,021,234	1,686,731	223,349	1,349,991	3,797,951	2,004,981	835,752	7,528	835,752	45,797	7,722,569	252,783	902,959						
\$50,000 under \$75,000	1,886,705	6,851,325	1,678,932	251,690	1,511,163	6,599,635	1,437,338	887,742	7,874	887,742	202,133	11,178,525	216,594	963,631						
\$75,000 under \$100,000	556,896	3,749,154	503,222	81,801	485,426	3,667,353	299,051	304,535	5,406	304,535	143,432	6,122,402	52,525	450,314						
\$100,000 under \$200,000	482,779	6,011,414	435,342	72,867	437,523	5,938,528	232,867	380,223	2,294	380,223	108,565	6,070,087	54,283	753,611						
\$200,000 under \$500,000	139,651	4,947,568	130,151	22,743	133,179	4,924,825	57,324	190,841	378	190,841	50,565	4,924,825	17,198	518,475						
\$500,000 under \$1,000,000	23,287	2,454,470	22,204	3,970	22,681	2,450,499	8,872	67,054	74	67,054	6,798	2,450,499	3,141	196,475						
\$1,000,000 or more	10,124	3,655,195	9,656	1,724	9,914	3,653,461	4,186	71,862	34	71,862	2,091	1,169,178	1,596	291,644						
Taxable returns, total	16,015,833	47,977,746	13,835,511	1,717,061	12,137,151	46,260,685	13,034,879	5,442,158	341,051	2,184,925	5,805,591	69,283,349	2,448,471	9,396,579						
No adjusted gross income																				
\$1 under \$1,000	5,178	75,901	4,161	806	4,882	75,095	1,159	5,091	..	1,386	1,386	86,121	2,459	312,318						
\$1,000 under \$2,000	84,068	50,930	63,704	4,524	64,094	46,406	7,107	1,137	..	..	..	1,137	..	..				
\$2,000 under \$3,000	66,444	43,924	51,876	3,697	55,041	40,227	12,516	2,587	..	..	..	1,137	..	..				
\$3,000 under \$4,000	148,316	94,409	124,948	9,872	107,847	84,536	11,441	2,587	..	..	..	1,137	..	..				
\$4,000 under \$5,000	198,437	191,125	167,355	14,575	162,506	167,355	11,441	2,587	..	..	..	1,137	..	..				
\$5,000 under \$6,000	221,327	180,260	192,532	16,707	178,273	163,553	11,446	1,625	23,944	65,926	79,313	271,757	24,287	96,206						
\$6,000 under \$7,000	249,066	212,424	224,044	19,728	199,545	192,696	25,577	4,963	7,387	29,291	92,817	257,638	27,575	77,485						
\$7,000 under \$8,000	245,794	276,880	216,095	20,592	205,992	255,275	35,699	4,748	14,252	47,827	112,414	518,459	37,157	77,485						
\$8,000 under \$9,000	280,672	401,918	229,979	23,562	213,631	379,392	48,354	7,408	14,252	47,827	112,414	518,459	37,157	77,485						
\$9,000 under \$10,000	300,280	380,321	267,652	29,122	239,523	351,199	89,878	12,011	8,550	717,988	142,092	717,988	53,073	105,221						
\$10,000 under \$11,000	300,417	381,508	253,017	28,559	245,051	352,949	120,260	26,303	25,675	56,984	134,058	754,928	51,512	132,301						
\$11,000 under \$12,000	315,775	443,351	280,407	29,410	226,506	413,941	130,032	32,648	12,679	62,791	187,502	1,071,921	51,512	132,301						
\$12,000 under \$13,000	301,090	497,555	264,956	28,569	221,153	468,986	157,052	45,314	8,573	45,314	158,555	841,099	52,324	198,884						
\$13,000 under \$14,000	356,160	424,108	292,847	38,591	296,713	385,517	190,325	35,578	5,838	35,578	169,965	1,135,845	60,807	173,045						
\$14,000 under \$15,000	347,941	641,151	297,210	30,985	253,990	610,166	185,197	35,306	5,702	35,306	140,280	1,033,225	66,647	153,026						
\$15,000 under \$16,000	331,809	474,100	279,319	32,656	251,274	441,444	169,693	37,543	8,525	37,543	148,213	942,556	63,746	208,289						
\$16,000 under \$17,000	305,704	547,412	251,932	26,836	236,346	520,575	213,088	63,183	14,796	63,183	175,513	942,556	63,746	208,289						
\$17,000 under \$18,000	368,884	571,921	305,339	35,042	283,833	536,878	246,880	61,881	18,378	61,881	175,513	942,556	63,746	208,289						
\$18,000 under \$19,000	321,609	422,317	273,979	29,337	229,900	393,979	243,027	65,221	12,365	65,221	155,863	1,282,752	59,720	193,366						
\$19,000 under \$20,000	356,949	519,322	303,211	33,166	273,665	484,156	255,121	76,674	6,362	76,674										

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Firm				Capital gain distributions reported on Form 1040				Sales of capital assets							
	Net income		Net loss		Current-year short-term gain less loss		Post-1969 short-term capital loss carryover		Returns with short-term capital gain or loss				Net short-term loss after carryover			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	988,248	4,825,995	1,741,796	17,720,479	1,375,180	511,959	3,370,967	-964,899	504,170	1,146,842	1,674,994	6,653,703	1,937,784	16,765,444		
No adjusted gross income	23,270	439,699	251,374	7,262,329	5,547	36,182	71,052	-355,211	19,369	1,210,488	32,409	385,700	48,693	1,391,399		
\$1 under \$1,000	19,364	34,056	34,056	266,924	7,600	661	19,431	-8,410	4,891	326,863	8,777	4,496	10,680	339,789		
\$1,000 under \$2,000	25,865	50,840	19,984	47,794	14,825	3,840	29,174	-6,353	1,321	3,267	23,263	19,131	10,680	16,044		
\$2,000 under \$3,000	25,865	50,840	19,984	47,794	14,825	3,840	29,174	-6,353	1,321	3,267	23,263	19,131	10,680	16,044		
\$3,000 under \$4,000	25,865	50,840	19,984	47,794	14,825	3,840	29,174	-6,353	1,321	3,267	23,263	19,131	10,680	16,044		
\$4,000 under \$5,000	40,419	122,352	40,619	206,582	28,908	3,469	34,283	-8,664	13,779	185,675	12,193	18,898	19,622	62,500		
\$5,000 under \$6,000	32,662	68,366	41,709	154,132	28,610	9,647	49,568	-17,908	17,908	133,417	5,781	7,592	27,504	91,103		
\$6,000 under \$7,000	25,215	53,346	29,359	146,141	30,080	6,706	38,291	-10,235	8,041	126,832	36,049	34,977	15,205	48,252		
\$7,000 under \$8,000	42,101	215,498	40,361	217,245	25,110	2,821	38,291	-10,235	8,041	126,832	36,049	34,977	15,205	48,252		
\$8,000 under \$9,000	25,865	50,840	19,984	47,794	14,825	3,840	29,174	-6,353	1,321	3,267	23,263	19,131	10,680	16,044		
\$9,000 under \$10,000	25,865	50,840	19,984	47,794	14,825	3,840	29,174	-6,353	1,321	3,267	23,263	19,131	10,680	16,044		
\$10,000 under \$11,000	22,215	144,220	48,651	216,543	28,779	9,874	37,577	-7,091	6,361	150,999	36,049	34,977	15,205	48,252		
\$11,000 under \$12,000	35,098	226,883	29,073	150,778	16,818	2,553	47,988	-16,120	12,955	68,083	20,794	28,479	30,176	112,682		
\$12,000 under \$13,000	10,397	32,079	28,765	234,251	25,871	12,876	44,655	-17,640	13,645	80,851	10,248	14,938	40,108	273,428		
\$13,000 under \$14,000	16,590	149,417	33,651	260,569	40,531	14,175	45,634	-10,853	1,994	8,639	30,314	38,726	24,312	58,228		
\$14,000 under \$15,000	34,317	171,382	25,854	113,971	26,662	6,563	45,634	-4,822	1,900	6,699	16,662	30,489	28,369	42,006		
\$15,000 under \$16,000	27,642	173,305	28,400	177,739	41,331	16,074	57,786	-10,707	7,502	61,642	33,252	33,506	28,496	192,219		
\$16,000 under \$17,000	36,119	298,787	40,916	207,245	18,671	3,233	48,789	-63,703	7,862	81,553	20,501	58,265	28,721	203,522		
\$17,000 under \$18,000	26,883	165,994	32,195	217,816	43,569	9,371	38,277	-41,487	5,444	21,667	23,407	27,439	33,377	110,593		
\$18,000 under \$19,000	30,798	295,105	31,432	151,312	23,087	17,364	54,407	-61,487	8,265	38,347	10,232	27,111	19,020	126,041		
\$19,000 under \$20,000	30,906	211,096	45,362	242,738	30,922	16,009	25,070	-40,965	8,265	38,347	10,232	27,111	19,020	126,041		
\$20,000 under \$25,000	96,982	925,704	181,247	1,032,799	130,903	37,171	263,984	-199,665	41,749	372,417	117,035	195,652	168,149	767,734		
\$25,000 under \$30,000	51,501	549,186	154,499	921,896	132,336	44,679	263,984	-199,665	41,749	372,417	117,035	195,652	168,149	767,734		
\$30,000 under \$40,000	103,636	1,100,983	196,866	1,160,168	251,185	66,478	558,687	-168,935	72,061	1,374,270	279,159	573,828	318,738	2,117,032		
\$40,000 under \$50,000	55,484	807,915	85,927	552,572	160,259	49,857	402,854	-165,344	41,758	609,928	207,919	484,654	217,147	1,259,926		
\$50,000 under \$75,000	40,853	675,993	90,185	936,612	139,171	59,585	522,858	-193,937	78,128	955,526	273,606	803,130	288,770	1,952,593		
\$75,000 under \$100,000	12,015	301,862	31,662	440,359	27,849	23,482	202,556	-38,599	36,169	1,173,654	97,718	480,324	116,574	1,615,379		
\$100,000 under \$200,000	9,799	338,496	29,240	723,072	19,185	32,156	204,783	-103,535	37,055	1,064,417	103,105	959,633	114,572	1,764,515		
\$200,000 under \$500,000	3,520	230,100	10,940	509,991	3,003	5,588	72,616	-263,671	12,588	604,842	34,686	736,892	42,213	1,105,063		
\$500,000 under \$1,000,000	619	26,016	2,249	202,147	236	1,132	178,338	-408,818	2,088	100,720	7,582	390,006	7,687	312,387		
\$1,000,000 or more	232	26,065	1,087	218,629	59	3,365	7,255	-408,818	946	183,681	3,815	722,886	3,640	497,748		
Taxable returns, total	610,214	5,713,226	1,159,958	8,312,358	1,289,564	440,298	3,054,304	-124,582	408,429	6,629,806	1,555,273	6,003,222	1,691,665	12,757,714		
No adjusted gross income	66	1,603	1,491	170,669	170,669	170,669	170,669	170,669	170,669	170,669	170,669	170,669	170,669	170,669		
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$15,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$16,000 under \$17,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$17,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$18,000 under \$19,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$19,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$50,000 under \$75,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$75,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Non-taxable returns, total	358,034	2,712,769	581,838	9,408,121	85,616	71,661	316,662	-840,218	95,741	2,517,036	119,721	650,476	246,119	4,007,730		

Footnotes at end of table

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Sales of capital assets — Continued													
Sales of capital assets reported on Schedule D — Continued													
Returns with long-term capital gain or loss				Net long-term capital gain or loss				Net long-term capital gain in excess of net short-term capital loss					
Current-year long-term gain less loss		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Total		Excluded portion		Amount included in adjusted gross income	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
7,014,478	89,952,329	477,150	9,973,233	6,952,261	120,149,688	1,412,873	14,240,421	6,679,289	118,014,696	6,675,489	69,607,174	6,660,993	46,407,522
176,001	3,530,393	16,810	1,117,124	226,937	7,289,019	34,850	1,668,609	221,494	6,908,916	221,491	4,144,671	221,491	2,764,245
22,564	48,578	*4,015	*8,258	17,268	19,146	*9,758	*11,283	17,196	30,404	17,196	35,249	17,196	36,155
55,241	35,542	*267	*334	53,561	123,791	8,056	31,158	53,537	122,911	53,537	73,772	53,537	49,139
112,588	82,869	13,320	107,863	110,334	349,003	28,072	224,694	110,206	342,592	110,206	205,594	110,206	136,998
32,000	218,700	63,620	73,842	35,506	352,735	24,482	473,078	64,691	313,793	64,691	188,298	61,840	125,495
95,897	253,544	*537	*257	102,814	385,506	11,447	12,515	98,277	365,901	98,277	207,577	98,277	138,324
104,062	178,906	*3,160	*49,461	101,193	389,557	25,991	108,210	101,171	389,142	101,171	233,531	101,171	155,611
103,499	189,677	*5,790	*76,906	114,819	464,465	21,223	111,699	111,433	330,563	111,433	198,379	111,433	132,186
112,161	342,251	*1,159	*224	118,414	462,365	*12,586	*5,070	115,543	463,535	115,543	278,160	115,543	185,376
333,913	333,913	*7,899	*42,078	127,771	635,847	25,622	464,448	126,085	590,010	126,085	354,058	126,085	235,952
111,441	200,481	*3,848	*46,560	119,821	635,274	33,016	169,238	119,821	640,822	119,821	384,540	119,821	256,283
101,818	282,753	*12,833	*197,492	106,973	472,434	26,019	220,145	99,547	432,794	99,547	259,712	99,547	173,082
139,653	359,204	17,120	409,283	146,626	566,692	35,931	191,468	136,186	544,818	136,186	326,941	136,185	217,877
93,157	170,134	*5,795	*21,581	91,480	394,528	18,359	84,672	80,079	387,363	80,079	232,450	80,079	154,703
128,641	597,631	*8,711	*43,707	115,450	762,635	23,564	514,339	113,227	759,379	113,227	455,671	110,377	303,918
162,999	382,435	*6,799	*25,150	161,547	667,550	28,779	78,881	159,477	622,364	154,577	373,478	152,670	248,886
156,201	360,012	8,626	143,829	143,671	643,128	39,950	260,887	139,490	611,908	139,490	367,205	139,490	244,704
126,940	445,129	10,607	485,462	124,864	749,169	33,380	567,408	122,820	733,126	122,820	439,916	122,820	293,210
137,597	242,553	*2,317	*6,75	145,661	525,199	22,597	208,505	144,902	523,932	144,902	314,419	144,902	209,513
133,963	409,454	8,041	92,027	141,300	645,551	21,385	199,735	136,194	626,998	136,194	376,243	134,288	250,755
141,046	556,667	10,569	119,842	140,333	857,034	28,652	170,133	138,982	845,862	138,982	507,571	138,982	230,785
2,410,749	658,732	43,244	658,732	628,347	3,792,117	102,905	1,090,060	616,922	3,621,750	615,015	2,293,510	616,785	1,529,241
2,440,803	26,656	280,944	534,122	3,792,113	106,099	528,328	509,737	3,621,280	509,737	3,621,280	2,172,947	507,830	1,448,333
5,144,463	748,870	37,819	748,870	1,022,247	7,582,442	223,227	1,424,429	974,808	7,582,442	974,808	4,341,864	970,626	2,893,962
762,297	417,920	37,819	417,920	720,639	5,755,552	144,286	875,117	690,204	5,554,233	689,752	3,330,823	690,204	2,223,470
858,368	6,373	1,463,367	1,463,367	820,119	12,083,960	175,984	1,885,997	777,675	11,516,036	776,323	6,909,654	776,280	4,606,382
329,010	5,495,115	35,456	146,540	307,916	7,150,747	64,594	267,263	287,859	6,884,514	287,407	4,136,304	287,320	2,758,207
322,539	171,759,090	36,860	304,484	15,025,231	63,046	1,002,943	287,612	14,305,381	887,612	14,305,381	8,563,452	287,235	5,722,039
112,084	13,311,088	12,958	696,285	106,291	16,436,350	16,020	656,119	100,837	15,941,629	100,816	9,564,852	100,741	6,376,777
9,016	8,626,808	2,620	109,742	20,002	10,239,364	2,270	19,496	19,367	10,036,365	19,367	6,021,821	19,367	4,014,554
18,431,411	998	182,640	9,110	20,789,784	813	174,244	8,790	20,459,482	8,787	20,459,482	12,275,624	8,787	8,183,858
6,197,602	84,907,090	380,796	6,735,970	6,007,644	110,228,445	1,217,069	10,095,741	5,767,925	106,804,153	5,764,149	64,080,999	5,751,559	42,723,153
1,206,345	97	9,372	6,410	2,168,553	50	6,080	6,308	2,099,609	6,308	1,259,425	6,308	6,308	840,185
*102	*12,822	*137	*135	*102	*28,444	*3,262	*865	*102	*28,444	*102	*17,066	*102	*11,378
20,651	15,756	1,371	1,371	17,389	16,880	*3,262	*1,707	17,388	16,877	17,388	10,131	17,388	17,388
12,702	36,000	*2,986	*1,844	14,434	44,828	*1,707	*5,476	14,434	44,269	14,434	28,569	14,434	17,701
41,232	112,444			33,982	117,101	1,093	1,093	33,981	113,348	33,981	8,014	33,981	5,335
61,908	66,084	*138	*14,715	60,806	148,728	16,640	45,360	51,060	148,677	51,060	89,232	49,784	53,957
76,211	240,339	*2,874	*35,840	73,337	104,007	*11,468	*36,460	51,060	103,680	53,316	62,227	51,060	59,445
93,366	93,366	*159	*224	71,918	316,210	*12,562	*4,814	71,897	315,955	71,897	189,598	71,897	126,157
91,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,950	84,086	311,059	19,470	115,031	84,086	315,475	84,086	189,518	84,086	126,157
81,814	109,179	*4,374	*67,95										

Footnote(s) at end of table

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Pensions and annuities			
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	7,319,689	52,397,694	2,222,840	3,501,975	885,970	3,665,052	544,800	2,484,835	10,702,150	81,538,838	10,120,721	69,813,961
No adjusted gross income	232,269	3,107,453	7,717	10,819	76,033	634,562	74,136	947,314	65,486	482,619	54,722	321,039
\$1 under \$1,000	23,025	39,834	2,850	2,628	12,262	22,008	11,418	27,203	29,133	80,364	20,538	20,538
\$1,000 under \$2,000	173,161	1,148,781	23,392	15,546	12,262	16,678	16,162	47,019	76,213	323,885	49,750	93,357
\$2,000 under \$3,000	114,894	705,042	28,642	53,052	11,245	16,139	16,139	59,601	99,672	353,568	59,855	93,357
\$3,000 under \$4,000	78,851	458,551	17,852	36,555	7,358	10,256	10,256	32,866	66,869	248,424	48,424	332,737
\$4,000 under \$5,000	98,877	213,868	27,886	27,886	17,358	12,262	12,262	26,057	86,194	233,855	233,855	605,090
\$5,000 under \$6,000	126,468	181,160	29,015	28,772	22,126	21,105	11,428	16,426	373,357	1,150,508	359,084	917,973
\$6,000 under \$7,000	117,221	135,471	29,186	30,691	25,350	29,843	13,860	4,589	416,526	1,551,446	406,267	1,339,741
\$7,000 under \$8,000	127,666	210,591	33,991	41,404	29,971	16,223	11,825	42,516	454,848	1,857,667	406,600	1,435,017
\$8,000 under \$9,000	135,222	237,152	30,510	49,907	18,164	44,143	8,265	38,849	416,712	1,999,739	406,254	1,594,485
\$9,000 under \$10,000	132,814	307,065	40,566	40,566	24,236	68,612	11,469	7,968	485,637	2,584,427	476,521	2,107,906
\$10,000 under \$11,000	110,163	228,365	42,204	70,710	10,076	12,633	6,035	7,494	429,776	1,933,101	419,497	1,513,604
\$11,000 under \$12,000	140,333	232,287	48,083	59,181	40,475	11,414	5,710	7,157	372,869	1,981,243	372,869	1,618,374
\$12,000 under \$13,000	84,659	163,023	45,077	61,655	8,514	12,737	2,689	9,511	354,406	1,982,928	354,406	1,628,522
\$13,000 under \$14,000	121,296	325,710	41,825	80,651	5,762	10,218	11,536	6,489	383,818	2,445,957	375,030	2,070,927
\$14,000 under \$15,000	165,030	273,218	42,914	60,731	11,937	13,049	11,607	7,044	311,681	1,751,401	291,733	1,459,668
\$15,000 under \$16,000	153,232	266,141	45,867	69,838	24,450	39,159	6,845	49,148	313,547	2,139,028	311,834	1,827,194
\$16,000 under \$17,000	128,888	337,195	39,128	61,769	32,515	110,895	6,637	40,270	229,182	2,145,442	218,512	1,926,930
\$17,000 under \$18,000	156,458	246,538	32,937	46,489	32,158	43,834	7,331	40,398	328,637	2,279,829	318,905	1,960,924
\$18,000 under \$19,000	143,178	274,544	34,225	56,661	15,536	47,778	14,881	41,713	276,031	1,959,010	266,517	1,692,493
\$19,000 under \$20,000	143,650	365,366	37,828	62,271	13,149	32,475	11,457	22,717	242,041	1,851,011	236,301	1,614,710
\$20,000 under \$25,000	668,238	1,700,309	185,033	279,244	98,600	126,971	47,245	193,193	1,097,371	9,809,931	1,036,778	8,773,153
\$25,000 under \$30,000	562,760	1,656,136	184,213	284,045	71,377	214,467	110,156	146,120	1,233,549	12,648,925	622,474	11,026,451
\$30,000 under \$40,000	1,088,737	3,427,914	388,380	534,949	99,331	262,360	60,755	146,120	1,637,533	12,648,925	1,028,883	11,620,042
\$40,000 under \$50,000	770,544	2,627,929	251,107	401,598	55,495	255,319	43,525	94,905	687,703	7,187,533	608,613	6,578,920
\$50,000 under \$75,000	865,496	5,311,915	301,566	502,681	71,649	395,346	47,060	147,130	523,576	7,635,889	462,396	7,173,493
\$75,000 under \$100,000	316,843	3,204,840	108,874	192,853	31,231	143,531	60,185	108,185	293,312	2,056,662	115,404	1,941,258
\$100,000 under \$200,000	310,390	6,555,557	98,238	197,580	33,166	334,616	26,711	150,261	92,778	2,029,958	81,064	1,948,894
\$200,000 under \$500,000	105,243	7,109,756	25,288	58,890	12,151	180,080	10,683	79,021	24,433	765,336	21,351	744,017
\$500,000 under \$1,000,000	20,019	4,395,385	3,101	7,602	2,889	94,811	2,257	27,991	4,019	186,737	3,597	188,334
\$1,000,000 or more	9,005	8,892,006	1,149	2,998	1,412	157,426	1,289	117,177	1,490	117,177	1,280	115,897
Taxable returns, total	6,352,556	48,162,198	2,013,191	3,129,901	642,742	2,687,416	360,579	1,149,740	9,503,515	76,549,265	9,010,913	65,538,352
No adjusted gross income	6,309	896,941	180	234	11,723	48,034	592	16,966	276	12,509	241	7,237
\$1 under \$1,000	102	11,777	3,262	2,421	11,723	22,008	11,418	27,203	29,133	80,364	20,538	20,538
\$1,000 under \$2,000	25,939	15,578	2,850	2,628	12,262	22,008	11,418	27,203	29,133	80,364	20,538	20,538
\$2,000 under \$3,000	17,284	21,961	7,411	7,588	7,411	10,256	10,256	32,866	66,869	248,424	48,424	332,737
\$3,000 under \$4,000	16,646	7,314	7,588	7,411	7,411	10,256	10,256	32,866	66,869	248,424	48,424	332,737
\$4,000 under \$5,000	49,806	54,562	4,557	4,557	4,557	12,262	12,262	26,057	86,194	233,855	233,855	605,090
\$5,000 under \$6,000	67,201	78,206	24,026	21,359	4,559	12,067	4,559	12,067	208,941	670,841	203,219	467,622
\$6,000 under \$7,000	56,231	42,472	13,195	11,772	9,072	13,292	4,559	4,559	273,314	1,028,308	267,614	760,694
\$7,000 under \$8,000	81,170	140,950	20,484	19,713	6,032	15,979	4,004	5,500	341,119	1,344,163	332,573	1,011,590
\$8,000 under \$9,000	93,201	145,091	21,294	37,794	10,273	27,320	3,372	5,039	368,560	1,636,701	358,102	1,278,600
\$9,000 under \$10,000	103,564	197,858	33,629	44,148	10,430	39,574	1,138	8	425,627	2,150,421	418,218	1,732,403
\$10,000 under \$11,000	86,777	183,414	31,861	43,946	3,374	2,124	6,034	7,493	408,570	2,055,556	398,291	1,657,265
\$11,000 under \$12,000	127,468	185,802	46,110	58,494	32,988	77,757	5,332	5,714	355,158	1,932,463	325,158	1,607,305
\$12,000 under \$13,000	73,273	111,194	38,516	73,979	7,374	72,191	2,196	4,143	337,156	1,941,868	328,604	1,613,264
\$13,000 under \$14,000	108,805	258,779	39,385	54,588	5,450	7,932	10,398	6,379	386,129	2,674,136	367,341	2,306,795
\$14,000 under \$15,000	148,749	225,253	40,090	56,111	6,078	5,275	6,359	5,279	299,624	1,689,149	289,222	1,399,927
\$15,000 under \$16,000	135,472	201,850	44,728	66,421	19,032	37,032	4,203	47,116	308,874	2,052,134	307,161	1,744,973
\$16,000 under \$17,000	113,760	280,777	31,993	48,711	26,481	100,655	4,731	18,790	324,079	2,070,564	214,025	1,856,544
\$17,000 under \$18,000	143,424	225,239	37,338	37,338	17,808	27,566	3,842	26,993	324,079	2,070,564	214,025	1,856,544
\$18,000 under \$19,000	132,929	244,190	33,908	58,265	15,043	47,633	11,804	31,691	260,205	1,885,842	315,484	1,570,358
\$19,000 under \$20,000	137,436	337,436	35,713	56,165	8,783	10,713	10,319	21,300	241,723	1,847,803	235,983	1,611,820
\$20,000 under \$25,000	695,447	1,528,294	172,613	259,919	94,792	43,980	183,627	109,130	1,093,130	9,667,764	1,024,675	8,643,089
\$25,000 under \$30,000	545,077	1,571,685	176,499	262,194	65,769	181,756	71,756	70,007	794,383	7,188,336	763,569	6,424,767
\$30,000 under \$40,000	1,064,515	3,323,880	384,507	527,058	69,683	223,244	58,883	140,478	1,224,244	12,122,332	1,036,350	11,086,002
\$40,000 under \$50,000	763,264	2,550,169	246,772	389,253	54,253	227,934	41,739	79,405	663,843	7,117,231	604,962	6,512,269
\$50,000 under \$75,000	860,198	5,261,171	299,496	499,077	70,500	390,289	46,808	142,006	521,503	7,593,481	460,323	7,133,158
\$75,000 under \$100,000	315,028	3,171,450	106,751	192,486	31,110	141,397	20,535	57,932	129,122	2,056,377	115,101	1,941,276
\$100,000 under \$200,000	305,258	6,524,818	106,751	192,486	31,110	141,397	20,535	57,932	129,122	2,056,377	115,101	1,941,276
\$200,000 under \$500,000	105,057	7,087,941	25,250	58,797	12,119	178,773	2,403	71,616	24,433	765,336	21,351	744,017
\$500,000 under \$1,000,000	19,988	4,388,450	3,096	7,593	4,294	115,115	1,289	117,177	1,490	117,177	1,280	115,897
\$1,000,000 or more	8,994	8,885,129	1,143	2,983	1,412	157,426	1,289	117,177	1,490	117,177	1,280	115,897
Non-taxable returns, total	967,133	4,235,496	209,649	372,074	243,228	977,636	184,221	1,335,095	1,198,635	4,999,573	1,109,806	3,828,346

Footnotes at end of table

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Pensions and annuities — Continued			Rent			Royalty		
	Number of returns	Amount included in AGI	Not included in AGI	Net income	Number of returns	Net loss	Net income	Number of returns	Net loss
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
All returns, total	1,124,492	6,522,538	4,971,925	805,911	8,174,264	3,448,957	14,696,439	4,636,943	25,885,849
No adjusted gross income	2,419	60,680	41,165	10,807	122,064	105,186	471,259	175,737	2,935,947
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	2,893	—	—	8,595	12,061	18,303	18,303	17,337	136,435
\$2,000 under \$3,000	1,728	3,978	202	19,209	230,031	21,618	41,647	34,583	91,466
\$3,000 under \$4,000	7,546	13,609	1,007	17,619	69,800	56,615	92,431	38,759	172,513
\$4,000 under \$5,000	31,429	125,613	13,687	17,523	79,530	60,433	106,902	45,887	95,308
\$5,000 under \$6,000	21,726	131,381	12,613	20,497	131,240	84,609	120,535	65,621	285,607
\$6,000 under \$7,000	47,054	300,785	44,897	18,810	101,754	89,066	126,793	59,157	200,739
\$7,000 under \$8,000	22,997	151,381	49,276	15,960	60,320	71,355	135,014	91,183	109,621
\$8,000 under \$9,000	49,211	375,128	36,953	19,949	147,169	98,577	157,780	124,743	39,646
\$9,000 under \$10,000	35,410	211,581	128,036	20,792	225,107	78,757	133,087	77,742	292,800
\$10,000 under \$11,000	34,681	150,779	98,652	15,981	47,140	66,928	179,480	86,468	258,554
\$11,000 under \$12,000	54,378	300,837	141,675	13,989	75,321	81,221	274,634	110,378	367,400
\$12,000 under \$13,000	26,053	77,583	56,490	13,109	37,715	70,044	154,312	60,957	285,597
\$13,000 under \$14,000	21,798	51,253	37,252	27,716	288,488	81,458	206,504	91,742	295,597
\$14,000 under \$15,000	23,452	83,793	46,355	23,547	102,931	70,408	184,471	85,416	362,699
\$15,000 under \$16,000	32,164	167,219	120,768	13,117	22,834	80,167	174,462	67,581	263,758
\$16,000 under \$17,000	24,095	149,586	79,696	13,309	334,940	81,313	231,255	86,309	325,552
\$17,000 under \$18,000	24,474	158,801	135,384	12,625	50,272	80,768	262,372	110,241	373,096
\$18,000 under \$19,000	42,017	195,958	145,355	14,408	74,655	80,746	252,043	79,469	337,337
\$19,000 under \$20,000	38,840	268,001	160,623	7,727	21,553	56,945	181,395	41,619	495,338
\$20,000 under \$25,000	106,008	817,758	566,294	77,520	627,845	337,733	914,617	481,544	3,194,524
\$25,000 under \$30,000	125,000	924,137	595,601	57,289	664,839	304,782	1,733,096	453,402	4,993,811
\$30,000 under \$40,000	163,832	1,406,884	788,261	135,344	1,025,863	484,023	1,635,467	745,001	5,307,337
\$40,000 under \$50,000	95,330	833,107	549,336	91,336	698,931	285,042	1,358,947	495,139	2,654,714
\$50,000 under \$75,000	70,700	896,244	529,611	78,106	1,491,144	260,348	1,968,789	489,551	3,194,524
\$75,000 under \$100,000	23,996	313,606	182,185	17,347	391,131	102,024	973,815	170,179	42,330
\$100,000 under \$200,000	14,901	281,751	122,042	14,463	346,813	15,945	1,537,264	32,205	995,153
\$200,000 under \$500,000	863	19,051	6,800	3,474	200,359	3,988	1,118,236	44,135	997,916
\$500,000 or more	263	8,958	2,675	255	51,191	5,279	416,038	4,623	432,663
Taxable returns, total	1,006,639	7,737,593	4,602,963	688,439	7,528,928	2,887,417	13,162,757	3,986,512	20,217,605
No adjusted gross income	16	495	318	1,105	21,530	1,241	219,200	880	27,561
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	—	—	—	—	—	—	—	—	—
\$16,000 under \$17,000	—	—	—	—	—	—	—	—	—
\$17,000 under \$18,000	—	—	—	—	—	—	—	—	—
\$18,000 under \$19,000	—	—	—	—	—	—	—	—	—
\$19,000 under \$20,000	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000	—	—	—	—	—	—	—	—	—
\$75,000 under \$100,000	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Non-taxable returns, total	117,853	784,955	368,963	117,472	645,336	561,546	1,533,682	649,831	5,668,244
No adjusted gross income	16	495	318	1,105	21,530	1,241	219,200	880	27,561
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	—	—	—	—	—	—	—	—	—
\$16,000 under \$17,000	—	—	—	—	—	—	—	—	—
\$17,000 under \$18,000	—	—	—	—	—	—	—	—	—
\$18,000 under \$19,000	—	—	—	—	—	—	—	—	—
\$19,000 under \$20,000	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000	—	—	—	—	—	—	—	—	—
\$75,000 under \$100,000	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Total returns, total	1,124,492	7,312,548	5,270,926	806,411	8,823,604	4,049,463	16,226,446	5,286,773	31,484,053
No adjusted gross income	2,419	60,680	41,165	10,807	122,064	105,186	471,259	175,737	2,935,947
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	2,893	—	—	8,595	12,061	18,303	18,303	17,337	136,435
\$2,000 under \$3,000	1,728	3,978	202	19,209	230,031	21,618	41,647	34,583	91,466
\$3,000 under \$4,000	7,546	13,609	1,007	17,619	69,800	56,615	92,431	38,759	172,513
\$4,000 under \$5,000	31,429	125,613	13,687	17,523	79,530	60,433	106,902	45,887	95,308
\$5,000 under \$6,000	21,726	131,381	12,613	20,497	131,240	84,609	120,535	65,621	285,607
\$6,000 under \$7,000	47,054	300,785	44,897	18,810	101,754	89,066	126,793	59,157	200,739
\$7,000 under \$8,000	22,997	151,381	49,276	15,960	60,320	71,355	135,014	91,183	109,621
\$8,000 under \$9,000	49,211	375,128	36,953	19,949	147,169	98,577	157,780	124,743	39,646
\$9,000 under \$10,000	35,410	211,581	128,036	20,792	225,107	78,757	133,087	77,742	292,800
\$10,000 under \$11,000	34,681	150,779	98,652	15,981	47,140	66,928	179,480	86,468	258,554
\$11,000 under \$12,000	54,378	300,837	141,675	13,989	75,321	81,221	274,634	110,378	367,400
\$12,000 under \$13,000	26,053	77,583	56,490	13,109	37,715	70,044	154,312	60,957	285,597
\$13,000 under \$14,000	21,798	51,253	37,252	27,716	288,488	81,458	206,504	91,742	295,597
\$14,000 under \$15,000	23,452	83,793	46,355	23,547	102,931	70,408	184,471	85,416	362,699
\$15,000 under \$16,000	32,164	167,219	120,768	13,117	22,834	80,167	174,462	67,581	263,758
\$16,000 under \$17,000	24,095	149,586	79,696	13,309	334,940	81,313	231,255	86,309	325,552
\$17,000 under \$18,000	24,474	158,801	135,384	12,625	50,272	80,768	262,372	110,241	373,096
\$18,000 under \$19,000	42,017	195,958	145,355	14,408	74,655	80,746	252,043	79,469	337,337
\$19,000 under \$20,000	38,840	268,001	160						

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Footnote(s) at end of table

Footnote(s) at end of table

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total income				Estate or Trust				Net loss				Total income				Net loss				Total loss				Expense deduction				Net income				Net loss			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(96)	(95)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	
All returns, total	950,456	7,052,119	73,289	523,431	947,559	6,995,997	57,301	467,309	466,645	9,832,437	496,305	7,739,241	49,727	93,615	432,747	9,101,352	473,887	7,101,771	48,656	2,681,592	1,046	103,998	7,199	151,070	1,134	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	
No adjusted gross income	4,446	103,998	7,199	151,070	103,998	103,998	6,620	149,409	19,158	381,787	52,744	2,821,538	1,176	3,601	11,322	238,241	48,656	2,681,592	1,046	103,998	7,199	151,070	1,134	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	
\$1 under \$1,000	4,446	103,998	7,199	151,070	103,998	103,998	6,620	149,409	19,158	381,787	52,744	2,821,538	1,176	3,601	11,322	238,241	48,656	2,681,592	1,046	103,998	7,199	151,070	1,134	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	
\$1,000 under \$2,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$2,000 under \$3,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$3,000 under \$4,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$4,000 under \$5,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$5,000 under \$6,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$6,000 under \$7,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$7,000 under \$8,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$8,000 under \$9,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$9,000 under \$10,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$10,000 under \$11,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$11,000 under \$12,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$12,000 under \$13,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$13,000 under \$14,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$14,000 under \$15,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$15,000 under \$16,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$16,000 under \$17,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$17,000 under \$18,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$18,000 under \$19,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$19,000 under \$20,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$20,000 under \$25,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$25,000 under \$30,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$30,000 under \$40,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$40,000 under \$50,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$50,000 under \$75,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$75,000 under \$100,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$100,000 under \$200,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$200,000 under \$500,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$500,000 under \$1,000,000	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
\$1,000,000 or more	28,554	52,458	1,130	1,130	54,559	9,052	77	989	5,704	809	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	59,145	—	—	5,702	790	2,009	
Taxable returns, total	877,328	6,722,356	55,922	323,424	874,602	6,668,163	40,608	269,231	403,013	9,																										

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Footnote(s) at end of table

Footnote(s) at end of table

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments — Continued														
	Moving expense		Employee business expense		Payments to an IRA		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
	(128)	(129)	(130)	(131)	Total	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)
All returns, total	1,535,394	3,848,910	7,384,464	17,831,406	32,060,627	13,613,167	32,060,627	5,562,484	12,485,849	656,038	2,937,980	730,873	286,027	597,224	3,259,947
No adjusted gross income	11,855	46,250	37,814	227,423	66,668	27,916	66,668	4,835	7,221	1,545	10,466	5,072	5,702	8,301	71,031
\$1 under \$1,000	6,426	18,922	6,767	21,613	639	319	639	150	258	523	1,466	4,899	761	665	1,110
\$1,000 under \$2,000	5,433	4,689	22,778	8,374	15,376	15,374	15,376	1,115	1,115	258	1,115	2,889	105	2,889	7,816
\$2,000 under \$3,000	1,295	4,233	20,774	4,333	15,376	20,774	4,333	7,015	6,231	246	2,596	6,308	272	2,890	37,100
\$3,000 under \$4,000	9,295	12,320	44,479	159,411	33,763	23,215	33,763	7,537	10,648	23	2,930	20,371	2,813	63	543
\$4,000 under \$5,000	20,712	29,718	61,614	105,215	117,139	60,967	117,139	27,817	56,438	4,538	2,990	20,371	6,749	12,322	13,730
\$5,000 under \$6,000	24,751	20,778	61,348	111,255	91,978	59,796	91,978	25,319	39,408	1,927	1,761	13,130	7,775	3,633	2,948
\$6,000 under \$7,000	22,507	23,045	98,242	111,841	117,934	61,841	117,934	30,408	63,892	1,508	1,508	30,798	11,593	3,376	3,276
\$7,000 under \$8,000	51,521	85,331	108,053	305,765	180,514	112,728	180,514	44,687	72,940	1,223	3,307	27,906	10,976	5,915	12,242
\$8,000 under \$9,000	37,571	37,240	135,173	330,148	182,441	127,401	182,441	44,508	72,834	904	1,036	13,728	5,561	6,928	11,363
\$9,000 under \$10,000	67,975	144,044	244,712	211,708	211,708	130,197	211,708	33,570	75,983	4,510	7,414	15,961	9,468	5,744	11,563
\$10,000 under \$11,000	73,925	104,553	121,415	303,460	286,394	122,965	286,394	50,229	127,075	1,674	1,674	13,130	3,468	11,744	13,533
\$11,000 under \$12,000	44,072	68,975	158,663	312,532	209,136	209,136	312,532	68,474	115,722	10,571	21,098	10,431	2,020	14,251	17,659
\$12,000 under \$13,000	35,600	75,207	133,737	290,077	310,899	175,430	310,899	82,438	133,316	5,486	19,945	12,747	16,025	9,892	21,743
\$13,000 under \$14,000	49,294	80,562	140,924	320,337	436,036	214,472	436,036	84,392	166,521	12,794	19,945	13,714	22,514	9,757	16,784
\$14,000 under \$15,000	46,778	73,044	139,119	301,507	442,868	240,512	442,868	85,405	146,807	10,423	25,570	23,696	3,228	12,662	49,643
\$15,000 under \$16,000	19,524	28,511	60,136	130,136	141,167	50,798	141,167	80,321	155,407	8,731	14,834	19,176	3,121	17,659	17,659
\$16,000 under \$17,000	33,624	49,001	106,553	280,718	446,863	231,277	446,863	95,624	165,247	11,214	13,274	7,824	1,153	9,460	51,294
\$17,000 under \$18,000	44,106	63,383	132,797	280,718	446,863	231,277	446,863	95,624	165,247	11,214	13,274	7,824	1,153	9,460	51,294
\$18,000 under \$19,000	192,101	324,136	963,798	1,933,354	2,751,879	1,382,592	2,751,879	613,203	1,082,246	41,722	84,594	90,785	16,485	57,089	213,792
\$19,000 under \$20,000	171,719	281,803	896,077	1,776,686	2,624,121	1,554,121	2,624,121	613,203	1,082,246	41,722	84,594	90,785	16,485	57,089	213,792
\$20,000 under \$25,000	225,603	680,359	3,019,781	5,782,078	8,193,948	2,842,078	5,782,078	1,193,948	2,239,846	75,605	161,795	163,333	25,382	171,333	674,329
\$25,000 under \$30,000	139,357	531,298	899,159	2,065,438	3,782,271	1,961,438	3,782,271	837,600	2,239,846	123,846	664,056	46,253	17,659	71,333	322,537
\$30,000 under \$40,000	121,766	594,829	695,086	2,065,438	3,782,271	1,961,438	3,782,271	837,600	2,239,846	123,846	664,056	46,253	17,659	71,333	322,537
\$40,000 under \$50,000	31,299	208,859	737,213	549,406	1,666,412	233,961	1,666,412	69,441	656,126	69,441	571,791	10,844	11,166	33,408	320,627
\$50,000 under \$75,000	21,540	182,077	127,799	783,641	1,202,028	175,915	1,202,028	49,737	497,371	66,260	573,210	7,543	16,289	27,491	388,653
\$75,000 under \$100,000	2,792	22,393	25,918	226,550	40,602	105,314	40,602	3,555	124,567	19,354	197,360	1,368	3,360	6,616	195,106
\$100,000 under \$200,000	300	1,343	969	39,926	40,602	5,368	40,602	2,427	6,508	1,193	12,292	103	437	1,784	35,434
\$200,000 under \$500,000	81	700	969	39,926	40,602	5,368	40,602	2,427	6,508	1,193	12,292	103	437	1,784	35,434
\$500,000 under \$1,000,000	1,415,128	3,580,330	7,044,471	16,428,447	31,436,918	13,277,639	31,436,918	5,449,895	12,264,894	623,949	2,857,397	644,704	238,803	563,363	3,039,517
Taxable returns, total	1,415,128	3,580,330	7,044,471	16,428,447	31,436,918	13,277,639	31,436,918	5,449,895	12,264,894	623,949	2,857,397	644,704	238,803	563,363	3,039,517
No adjusted gross income	69	590	749	10,743	3,232	1,266	3,232	672	1,177	207	2,425	84	84	287	88,776
\$1 under \$1,000	21	31	19	19	19	19	19	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	103	850	1,706	8,159	2,037	2,856	2,037	2,856	1,995	—	—	2,851	214	5	300
\$4,000 under \$5,000	10,347	11,936	36,024	57,269	32,636	4,608	32,636	21,915	42,181	—	—	14,274	4,143	7,764	2,759
\$5,000 under \$6,000	13,891	10,448	36,218	53,243	29,900	46,677	29,900	14,839	24,107	—	—	10,259	7,151	42	164
\$6,000 under \$7,000	17,476	16,978	67,210	137,653	93,608	79,908	137,653	39,353	55,391	—	—	17,597	4,998	164	103
\$7,000 under \$8,000	37,034	44,095	99,374	169,400	179,000	100,000	169,400	36,883	55,391	—	—	17,597	4,998	164	103
\$8,000 under \$9,000	30,013	30,413	104,128	159,220	159,220	84,128	159,220	36,883	55,391	—	—	17,597	4,998	164	103
\$9,000 under \$10,000	33,391	32,737	123,611	282,683	109,678	109,678	282,683	39,972	66,629	—	—	17,597	4,998	164	103
\$10,000 under \$11,000	24,570	66,894	133,005	220,590	183,428	117,411	183,428	39,972	66,629	—	—	17,597	4,998	164	103
\$11,000 under \$12,000	72,174	88,896	105,125	230,400	206,018	166,472	206,018	56,164	95,471	—	—	17,597	4,998	164	103
\$12,000 under \$13,000	43,968	68,814	140,645	335,790	260,232	166,472	260,232	61,451	95,471	—	—	17,597	4,998	164	103
\$13,000 under \$14,000	34,393	74,841	151,899	261,568	186,381	116,381	186,381	61,451	95,471	—	—	17,597	4,998	164	103
\$14,000 under \$15,000	43,139	74,841	151,899	261,568	186,381	116,381	186,381	61,451	95,471	—	—	17,597	4,998	164	103
\$15,000 under \$16,000	40,280	67,407	137,720	300,719	208,807	142,666	208,807	79,178	156,053	—	—	17,597	4,998	164	103
\$16,000 under \$17,000	49,301	64,080	160,668	271,100	233,296	166,472	233,296	81,529	144,253	—	—	17,597	4,998	164	103
\$17,000 under \$18,000	28,939	28,939	134,821	275,105	218,670	166,472	218,670	81,529	144,253	—	—	17,597	4,998	164	103
\$18,000 under \$19,000	32,273	44,009	178,362	454,860	228,953	166,472	228,953	81,529	144,253	—	—	17,597	4,998	164	103
\$19,000 under \$20,000	43,956	62,198	163,132	260,739	186,276	137,419	186,276	81,529	144,253	—	—	17,597	4,998	164	103
\$20,000 under \$25,000	188,996	317,151	953,940	1,866,276	1,374,189	2,233,333	1,374,189	571,714	1,073,302	40,507	83,179	90,626	16,478	55,063	203,894
\$25,000 under \$30,000	134,517	276,448	891,549	1,749,916	1,247,178	1,547,178	1,247,178	607,745	1,247,178	54,055	99,405	125,327	25,327	87,126	312,971
\$30,000 under \$40,000	224,233	672,489	1,423,982	2,972,134	2,822,824	6,708,177	2,822,824	1,182,351	2,639,325	101,818	255,894	125,948	17,539	73,447	316,334
\$40,000 under \$50,000	138,732	527,203	895,853	2,053,968	2,114,357	910,287	2,114,357	910,287	2,114,357	123,191	661,233	46,060	24,614	83,373	581,440
\$50,000 under \$75,000	120,913	589,472	692,519	2,069,811	1,978,006	1,978,006	2,069,811	5,766,417	2,236,677	123,191	661,233	46,060	24,614	83,373	581,440
\$75,000 under \$100,000	31,235	205,929	165,047	736,039	548,520	233,621	548,520	66,267	515,348	11,157	10,826	11,157	11,157	33,214	316,672
\$100,000 under \$200,000	21,410	180,982	127,581	781,483	1,268,481	197,686	1,268,481	66,267	490,616	66,267	515,348	11,157	11,157	33,214	316,672
\$200,000 under \$500,000	33	24,190	29,435	105,234	305,017	44,933	105,234	44,933	124,567	19,354	197,360	1,368	3,360	6,616	195,106
\$500,000 under \$1,000,000	1,415,128	3,580,330	7,044,471	16,428,447	31,436,918	13,277,639	31,436,918	5,449,895	12,264,894	623,949	2,857,397	644,704	238,803	563,363	3

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments — Continued										Excess itemized deductions		
	Deduction for working married couple		Disability income exclusion		Housing deduction		Foreign earned income exclusion		Other adjustments		Exemptions		Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number of exemptions	Number of returns	
	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)
All returns, total	22,557,433	19,762,365	244,239	944,131	1,077	10,828	10,828	33,636	141,619	237,636	234,390,944	34,624,812	201,732,073
No adjusted gross income	26,491	15,592	1,145	5,954	43	151	151	33,636	3,491	23,629	2,459,585	—	—
\$1 under \$1,000	15,000	1,226	11,403	54,683	63	1,685	1,685	7,775	7,775	3,203,787	3,203,787	16,610	99,012
\$1,000 under \$2,000	25,009	2,259	19,964	98,869	63	1,685	1,685	7,775	7,775	3,203,787	3,203,787	16,610	99,012
\$2,000 under \$3,000	33,044	3,044	25,009	133,288	21	46	46	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$3,000 under \$4,000	34,729	3,729	24,400	133,288	21	46	46	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$4,000 under \$5,000	80,827	10,631	21,640	133,288	21	46	46	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$5,000 under \$6,000	107,323	16,332	15,939	133,288	21	46	46	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$6,000 under \$7,000	107,323	16,332	15,939	133,288	21	46	46	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$7,000 under \$8,000	107,323	16,332	15,939	133,288	21	46	46	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$8,000 under \$9,000	107,323	16,332	15,939	133,288	21	46	46	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$9,000 under \$10,000	107,323	16,332	15,939	133,288	21	46	46	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$10,000 under \$11,000	233,674	31,742	12,280	40,367	22	40	40	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$11,000 under \$12,000	358,208	47,688	16,586	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$12,000 under \$13,000	339,866	45,420	16,586	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$13,000 under \$14,000	312,053	41,793	15,939	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$14,000 under \$15,000	442,053	57,094	17,094	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$15,000 under \$16,000	432,674	57,094	17,094	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$16,000 under \$17,000	391,794	51,441	16,586	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$17,000 under \$18,000	434,474	57,094	17,094	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$18,000 under \$19,000	485,083	63,533	19,066	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$19,000 under \$20,000	469,959	63,533	19,066	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$20,000 under \$25,000	2,931,714	1,786,519	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$25,000 under \$30,000	3,032,527	2,372,954	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$30,000 under \$40,000	5,605,959	5,472,448	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$40,000 under \$50,000	3,168,968	4,123,986	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$50,000 under \$75,000	2,122,414	3,300,376	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$75,000 under \$100,000	352,834	545,489	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$100,000 under \$200,000	207,775	279,613	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$200,000 under \$500,000	45,555	63,533	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$500,000 under \$1,000,000	6,028	9,132	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$1,000,000 or more	2,399	3,808	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
Taxable returns, total	21,590,630	19,485,064	105,443	428,089	689	7,358	7,358	255,757	125,323	255,757	193,168,018	32,713,200	187,899,654
No adjusted gross income	603	763	—	—	—	—	—	—	—	—	25,219	—	—
\$1 under \$1,000	18	1	—	—	—	—	—	—	—	—	453	—	4,062
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	272,213	12	434
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	211,092	39	2,818
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	1,801,933	1,718	5,167
\$4,000 under \$5,000	172	267	2,850	14,820	23	234	234	2,850	2,850	2,850	2,850	33,293	18,266
\$5,000 under \$6,000	22,684	3,673	8,552	8,797	128	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$6,000 under \$7,000	32,012	5,304	10,615	27,674	237	5,892	5,892	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$7,000 under \$8,000	80,730	16,541	10,615	35,080	254	5,892	5,892	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$8,000 under \$9,000	105,570	23,882	7,387	31,530	254	5,892	5,892	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$9,000 under \$10,000	194,442	50,818	30,567	117,421	22	76	76	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$10,000 under \$11,000	209,255	52,331	12,280	40,367	22	76	76	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$11,000 under \$12,000	319,342	92,795	8,688	45,420	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$12,000 under \$13,000	319,259	104,569	17,241	52,172	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$13,000 under \$14,000	353,094	118,829	5,702	12,197	21	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$14,000 under \$15,000	418,578	160,223	2,850	4,882	63	390	390	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$15,000 under \$16,000	414,350	154,225	7,605	16,821	22	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$16,000 under \$17,000	383,357	159,180	6,837	12,584	22	326	326	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$17,000 under \$18,000	424,560	204,623	1,906	2,367	21	688	688	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$18,000 under \$19,000	473,663	236,892	1,906	2,367	21	688	688	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$19,000 under \$20,000	463,866	232,416	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	2,885,111	1,758,306	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$25,000 under \$30,000	3,018,456	2,326,285	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$30,000 under \$40,000	5,579,994	5,449,655	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$40,000 under \$50,000	3,159,882	4,117,925	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$50,000 under \$75,000	2,118,373	3,295,504	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$75,000 under \$100,000	352,068	544,423	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$100,000 under \$200,000	207,272	279,230	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$200,000 under \$500,000	45,502	63,476	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$500,000 under \$1,000,000	8,417	12,928	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
\$1,000,000 or more	—	—	1,906	132	43	424	424	8,820	8,820	5,821,957	5,821,957	58,393	171,679
Nontaxable returns, total	966,803	277,300	108,796	516,042	388	3,470	3,470	81,879	16,296	81,879	41,222,926	1,911,612	13,832,419

Footnotes at end of table

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Unadjusted tax bracket amount			Contributions deduction for nonitemizers			Taxable income			Income tax* before credits			Total			Tax credits			Foreign tax credit							
	Number of returns	Amount	(156)	Number of returns	Amount	(159)	Number of returns	Amount	(161)	Number of returns	Amount	(162)	Number of returns	Amount	(163)	Number of returns	Amount	(165)	Number of returns	Amount	(167)	Number of returns	Amount	(168)	Number of returns	Amount	(169)
All returns, total	1,006,320	2,902,445	22,512,944	506,810	90,816,724	1,544,872,497	80,610,832	279,841,980	19,421,135	8,190,737	422,659	116,324	373,360	617,749	23	24										
No adjusted gross income	37,019	1,034,223	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	40,583	91,757	132,485	2,445	40,455	75,549	272,210	63	22	187	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$1,000 under \$2,000	280,783	623,513	303,698	6,151	2,890,555	2,028,741	272,210	63	22	187	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$3,000	192,122	383,035	480,710	9,466	3,240,001	4,729,092	1,822,889	24,904	208,102	4,242	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$3,000 under \$4,000	137,908	235,442	824,628	17,602	3,320,125	7,441,813	932,300	39,626	1,866	1,866	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$4,000 under \$5,000	91,031	179,368	887,783	19,368	3,362,529	9,932,305	2,559,002	383,526	253,060	13,123	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$5,000 under \$6,000	61,958	115,933	1,015,413	22,268	3,329,862	12,172,754	2,594,100	577,676	46,509	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$6,000 under \$7,000	43,171	85,939	960,942	21,219	3,429,637	14,299,536	2,650,525	854,300	534,667	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$7,000 under \$8,000	20,366	32,140	1,132,792	25,549	3,408,019	18,087,957	3,049,562	1,254,139	737,916	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$8,000 under \$9,000	28,646	33,670	1,166,100	25,894	3,368,761	18,087,957	3,049,562	1,254,139	737,916	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$9,000 under \$10,000	18,924	32,764	1,173,663	25,679	3,174,664	15,769,710	3,060,593	1,194,740	913,427	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$10,000 under \$11,000	14,412	17,631	1,039,464	23,466	2,958,302	23,753,307	2,895,570	2,197,900	82,420	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$11,000 under \$12,000	11,500	11,500	1,003,077	22,768	2,918,012	25,984,463	2,874,175	2,466,271	427,920	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$12,000 under \$13,000	6,250	11,500	971,976	21,418	2,766,051	26,930,884	2,727,521	2,766,389	411,741	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$13,000 under \$14,000	5,702	12,447	974,459	21,819	2,582,728	27,433,256	2,567,573	2,949,874	428,919	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$14,000 under \$15,000	3,125	6,082	934,534	20,684	2,540,789	29,628,855	2,533,591	3,354,714	440,908	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$15,000 under \$16,000	1,433	1,433	854,386	19,543	2,426,544	30,298,488	2,408,665	3,553,406	471,479	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$16,000 under \$17,000	2,851	5,152	750,546	16,881	2,144,805	28,658,100	2,127,657	3,502,955	379,724	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$17,000 under \$18,000	2,987	5,377	723,630	16,458	2,232,300	31,407,319	2,226,492	3,917,066	400,958	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$18,000 under \$19,000	3,125	6,458	654,020	15,096	2,043,957	30,802,474	2,039,217	3,961,066	443,779	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$19,000 under \$20,000	2,714	5,959	595,933	13,992	1,882,521	29,869,242	1,876,599	3,911,800	399,310	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$20,000 under \$25,000	5,719	6,988	2,510,971	57,834	8,826,608	161,101,190	8,812,545	25,986,246	1,993,583	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$25,000 under \$30,000	4,110	7,926	1,369,398	36,837	7,350,022	163,111,031	7,341,398	24,970,729	1,983,386	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$30,000 under \$35,000	4,086	7,926	1,369,398	33,117	10,409,410	288,405,358	10,402,582	48,906,266	3,156,441	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$35,000 under \$40,000	—	—	307,993	7,429	5,142,898	181,289,066	5,137,092	35,433,485	1,776,932	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$40,000 under \$45,000	—	—	129,535	3,167	3,583,452	166,095,719	3,582,160	38,936,614	1,496,184	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$45,000 under \$50,000	—	—	129,535	3,167	3,583,452	166,095,719	3,582,160	38,936,614	1,496,184	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$50,000 under \$100,000	226	289	19,410	477	820,491	54,345,021	820,721	15,594,569	644,374	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$100,000 under \$200,000	501	333	6,448	158	619,480	63,715,875	619,302	22,225,359	396,041	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$200,000 under \$300,000	73	887	21	21	161,643	36,602,283	161,550	15,099,245	123,348	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$300,000 under \$500,000	73	774	92	2	25,348	13,706,293	25,346	6,457,057	21,269	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$500,000 or more	5	8	25	1	10,735	19,726,601	10,736	9,709,485	9,526	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Taxable returns, total	908,779	1,774,758	19,940,257	451,309	77,992,982	1,516,348,796	77,998,910	278,761,019	16,809,163	7,109,866	394,260	110,952	343,720	493,089	23	24										
No adjusted gross income	195	32,292	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	266,487	592,933	21	11	266,487	718,741	269,338	25,094	1,370	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	186,421	379,769	80	21	208,107	669,208	208,102	24,904	9,649	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	137,908	235,442	470,801	10,028	1,787,589	4,932,444	1,787,588	98,251	20,732	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	91,031	149,753	664,149	14,242	2,366,629	8,129,767	2,366,629	313,257	60,687	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	61,958	115,933	765,538	16,460	2,566,764	9,663,336	2,256,765	536,852	94,391	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	43,171	85,159	712,917	15,557	2,208,329	11,364,103	2,206,329	787,883	92,471	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	20,366	32,140	906,368	20,401	2,546,260	15,101,687	2,546,329	1,170,034	238,011	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	28,646	33,670	1,031,448	22,736	2,872,582	19,194,242	2,872,582	1,584,709	563,559	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	18,924	32,764	1,067,699	23,438	2,862,518	17,177,086	2,862,518	1,848,671	78,557	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	14,412	17,631	1,017,286	23,046	2,824,870	23,245,020	2,824,870	2,174,521	59,041	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	11,500	11,500	986,188	22,345	2,810,280	25,118,869	2,810,280	2,443,096	364,025	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	6,250	11,500	959,943	21,092	2,673,006	26,482,897	2,673,006	2,739,732	87,190	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	5,702	12,447	960,440	21,469	2,527,692	27,098,424	2,527,692	2,924,906	389,038	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	3,125	6,082	925,488	20,458	2,495,547	29,319,696	2,495,547	3,331,955	402,864	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	1,433	1,433	850,786	19,455	2,379,432	29,984,661	2,379,432	3,530,402	442,171	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	2,851	5,152	745,030																							

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax credits — Continued														
Investment credit			Political contribution credit		Child care credit		Jobs credit		Residential energy credit		Research and experimentation credit		Earned income credit	
Number of returns (170)	Amount (171)	Number of returns (172)	Amount (173)	Number of returns (174)	Amount (175)	Number of returns (176)	Amount (177)	Number of returns (178)	Amount (179)	Number of returns (180)	Amount (181)	Number of returns (182)	Amount (183)	
All returns, total														
4,691,957	4,161,453	4,966,794	256,955	6,367,390	2,051,462	80,230	101,091	2,529,587	549,024	7,603	17,818	2,567,997	314,499	
No adjusted gross income														
6	20	138	11	..	..	..	..	..	..	..	..	20	..
\$1 under \$1,000														
..	
\$1,000 under \$2,000														
..	
2,851	63	2,850	29	..	..	..	..	..	..	..	..	..	..
23,603	980	20,633	509	..	..	..	..	..	..	..	..	..	..
45,005	4,413	42,730	1,541	..	..	..	..	..	..	..	..	..	..
\$5,000 under \$6,000														
36,003	4,234	60,677	2,292	62,090	6,248	..	..	..	..	..	..	..	..
55,389	10,167	93,933	1,993	60,384	11,314	..	..	..	..	..	..	..	..
14,889	17,249	93,424	2,086	93,424	20,818	..	..	..	..	..	..	..	..
75,336	18,500	136,500	3,062	136,500	33,948	..	..	..	..	..	..	..	..
88,826	20,717	79,257	3,706	187,008	69,704	..	..	..	..	..	..	..	..
\$9,000 under \$10,000														
107,685	20,921	114,278	3,969	151,401	50,308	..	..	..	..	..	..	..	..
119,256	39,682	109,132	5,468	162,998	55,417	..	..	..	..	..	..	..	..
127,692	19,970	115,712	4,841	194,054	78,659	..	..	..	..	..	..	..	..
82,670	30,787	105,162	5,040	184,725	69,707	..	..	..	..	..	..	..	..
95,999	34,537	122,129	5,896	166,543	63,002	..	..	..	..	..	..	..	..
\$15,000 under \$16,000														
83,933	34,585	143,041	6,113	202,933	76,208	..	..	..	..	..	..	..	..
94,466	42,611	78,499	3,453	158,759	60,885	..	..	..	..	..	..	..	..
82,862	26,661	111,648	4,501	144,374	42,593	..	..	..	..	..	..	..	..
127,866	59,050	124,526	6,366	156,648	47,660	..	..	..	..	..	..	..	..
101,025	44,267	106,371	5,335	165,778	55,586	..	..	..	..	..	..	..	..
\$20,000 under \$25,000														
509,146	265,390	514,331	25,603	824,298	270,568	..	..	..	..	..	..	..	..
452,946	269,704	495,386	26,370	868,066	256,125	..	..	..	..	..	..	..	..
729,075	516,772	845,522	45,478	1,306,348	380,125	..	..	..	..	..	..	..	..
483,044	325,860	528,001	29,469	658,429	222,439	..	..	..	..	..	..	..	..
558,446	548,495	560,941	30,827	783,187	243,533	..	..	..	..	..	..	..	..
\$50,000 under \$75,000														
232,515	354,169	194,364	11,556	53,792	21,480	..	..	..	..	..	..	..	..
252,950	585,405	191,706	12,973	29,163	12,620	..	..	..	..	..	..	..	..
88,783	432,013	63,907	4,949	4,197	2,111	..	..	..	..	..	..	..	..
16,825	178,855	12,283	1,022	379	683	..	..	..	..	..	..	..	..
8,103	259,424	5,753	487	172	102	..	..	..	..	..	..	..	..
\$1,000,000 or more														
4,064,656	3,585,277	4,863,123	253,062	5,842,922	1,887,529	80,230	101,091	2,437,886	503,543	7,603	17,818	1,163,035	153,249	
Taxable returns, total														
..	..	138	11	..	..	..	..	..	..	..	..	..	..
No adjusted gross income														
..	
\$1 under \$1,000														
..	
..	
2,852	63	2,850	29	..	..	..	..	..	..	..	..	..	..
23,603	980	20,633	509	..	..	..	..	..	..	..	..	..	..
18,689	1,180	37,029	1,416	..	..	..	..	..	..	..	..	..	..
\$5,000 under \$6,000														
..	
14,105	1,519	56,140	2,126	..	..	..	..	..	..	..	..	..	..
22,437	3,076	37,043	1,392	..	..	..	..	..	..	..	..	..	..
22,902	5,430	37,623	1,360	..	..	..	..	..	..	..	..	..	..
26,802	6,239	90,115	3,846	53,080	9,764	..	..	..	..	..	..	..	..
52,291	9,251	67,855	3,239	87,746	24,021	..	..	..	..	..	..	..	..
\$9,000 under \$10,000														
88,725	10,353	109,720	3,664	123,838	38,848	..	..	..	..	..	..	..	..
111,000	28,182	109,132	5,468	132,789	42,639	..	..	..	..	..	..	..	..
8,643	51,043	111,175	4,653	170,423	65,662	..	..	..	..	..	..	..	..
57,684	12,679	104,025	4,968	169,950	63,624	..	..	..	..	..	..	..	..
68,791	17,320	120,991	5,782	156,095	50,031	..	..	..	..	..	..	..	..
\$15,000 under \$16,000														
57,736	13,423	143,040	6,113	201,027	75,845	..	..	..	..	..	..	..	..
77,857	23,991	78,499	3,453	155,907	42,593	..	..	..	..	..	..	..	..
64,323	12,920	109,962	4,447	144,374	47,593	..	..	..	..	..	..	..	..
103,047	31,785	124,526	6,366	155,668	47,032	..	..	..	..	..	..	..	..
90,398	35,345	106,371	5,335	165,778	55,586	..	..	..	..	..	..	..	..
\$19,000 under \$20,000														
446,458	175,004	405,368	25,537	815,774	268,027	..	..	..	..	..	..	..	..
415,278	186,390	405,368	26,369	865,044	255,029	..	..	..	..	..	..	..	..
688,131	389,895	843,165	45,442	1,303,304	379,417	..	..	..	..	..	..	..	..
473,214	291,915	527,904	29,463	657,445	222,292	..	..	..	..	..	..	..	..
552,743	321,935	560,941	30,827	783,187	243,533	..	..	..	..	..	..	..	..
\$50,000 under \$75,000														
200,927	345,829	194,364	11,556	53,792	21,480	..	..	..	..	..	..	..	..
252,957	582,306	191,706	12,973	29,163	12,620	..	..	..	..	..	..	..	..
88,783	432,013	63,907	4,949	4,197	2,111	..	..	..	..	..	..	..	..
16,825	178,855	12,283	1,022	379	683	..	..	..	..	..	..	..	..
8,103	259,424	5,753	487	172	102	..	..	..	..	..	..	..	..
\$1,000,000 or more														
627,301	576,176	103,671	3,893	524,468	163,933	..	..	..	..	..	..	..	..
Non-taxable returns, total														
..	

Footnote(s) at end of table

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits — Continued		Income tax after credits		Alternative minimum tax preferences (Form 8251)		Alternative minimum tax		Minimum tax (prior year)		Total income tax		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)
All returns, total	31,156	4,363	77,962,745	271,651,153	252,032	27,487,400	264,690	2,520,954	1,419	9,216	78,016,323	274,181,323	8,537,443	7,802,257
No adjusted gross income	3,763	6,413	5,830	1,500,472	5,759	117,936	..	..	9,480	125,615	152,171	102,464
\$1,000 under \$1,000	63	22	102	16,794	101	1,794	..	..	165	2,175	21,801	18,301
\$1,000 under \$2,000	269,338	25,080	12	3,895	101	1,794	..	..	269,338	25,080	145,704	21,801
\$2,000 under \$3,000	208,102	24,622	12	3,895	101	1,794	..	..	208,102	24,622	145,704	21,801
\$3,000 under \$4,000	1,787,588	97,755	31	5,666	31	5,666	..	..	1,787,588	97,755	213,254	52,989
\$4,000 under \$5,000	2,366,629	310,403	210	12,554	210	12,554	..	..	2,366,629	310,403	213,254	52,989
\$5,000 under \$6,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$6,000 under \$7,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$7,000 under \$8,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$8,000 under \$9,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$9,000 under \$10,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$10,000 under \$11,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$11,000 under \$12,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$12,000 under \$13,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$13,000 under \$14,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$14,000 under \$15,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$15,000 under \$16,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$16,000 under \$17,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$17,000 under \$18,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$18,000 under \$19,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$19,000 under \$20,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$20,000 under \$25,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$25,000 under \$30,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$30,000 under \$40,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$40,000 under \$50,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$50,000 under \$75,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$75,000 under \$100,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$100,000 under \$200,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$200,000 under \$500,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$500,000 under \$1,000,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$1,000,000 or more	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
Taxable returns, total	31,018	4,256	77,962,745	271,651,153	252,032	27,487,400	264,690	2,520,954	1,419	9,216	78,016,323	274,181,323	8,537,443	7,802,257
No adjusted gross income	3,763	6,413	5,830	1,500,472	5,759	117,936	..	..	9,480	125,615	152,171	102,464
\$1,000 under \$1,000	63	22	102	16,794	101	1,794	..	..	165	2,175	21,801	18,301
\$1,000 under \$2,000	269,338	25,080	12	3,895	101	1,794	..	..	269,338	25,080	145,704	21,801
\$2,000 under \$3,000	208,102	24,622	12	3,895	101	1,794	..	..	208,102	24,622	145,704	21,801
\$3,000 under \$4,000	1,787,588	97,755	31	5,666	31	5,666	..	..	1,787,588	97,755	213,254	52,989
\$4,000 under \$5,000	2,366,629	310,403	210	12,554	210	12,554	..	..	2,366,629	310,403	213,254	52,989
\$5,000 under \$6,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$6,000 under \$7,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$7,000 under \$8,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$8,000 under \$9,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$9,000 under \$10,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$10,000 under \$11,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$11,000 under \$12,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$12,000 under \$13,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$13,000 under \$14,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$14,000 under \$15,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$15,000 under \$16,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$16,000 under \$17,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$17,000 under \$18,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$18,000 under \$19,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$19,000 under \$20,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$20,000 under \$25,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$25,000 under \$30,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$30,000 under \$40,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$40,000 under \$50,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$50,000 under \$75,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$75,000 under \$100,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$100,000 under \$200,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$200,000 under \$500,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$500,000 under \$1,000,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$1,000,000 or more	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
Non-taxable returns, total	*140	*107	..	..	..	..	..	..	..	..	..	..	..	..
No adjusted gross income	3,763	6,413	5,830	1,500,472	5,759	117,936	..	..	9,480	125,615	152,171	102,464
\$1,000 under \$1,000	63	22	102	16,794	101	1,794	..	..	165	2,175	21,801	18,301
\$1,000 under \$2,000	269,338	25,080	12	3,895	101	1,794	..	..	269,338	25,080	145,704	21,801
\$2,000 under \$3,000	208,102	24,622	12	3,895	101	1,794	..	..	208,102	24,622	145,704	21,801
\$3,000 under \$4,000	1,787,588	97,755	31	5,666	31	5,666	..	..	1,787,588	97,755	213,254	52,989
\$4,000 under \$5,000	2,366,629	310,403	210	12,554	210	12,554	..	..	2,366,629	310,403	213,254	52,989
\$5,000 under \$6,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$6,000 under \$7,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$7,000 under \$8,000	2,556,765	331,168	27	2,442	27	2,442	..	..	2,556,765	331,168	213,254	52,989
\$8,000 under \$9,000	2,55											

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Footnote(s) at end of table

(All figures are estimates based on samples — money amounts are in thousands of dollars)

*Estimates should be used with caution because of the small number of sample returns on which it is based.

The statutory adjustment total includes some but not all of the data from foreign earned income exclusion. The complete data will be available in a detailed study titled "Foreign Income and Taxes Reported on U.S. Income Tax Returns."

²Consists of excess social security tax withheld, payment with request for extension of filing time, credit for tax on certain gasoline, fuel and oil, credit from regulated investment companies, and other taxpayments

NOTE: Detail may not add to total because of rounding

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Salaries and wages			Total			Interest received						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Gross		Exclusion		Taxable portion		
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	0.03		0.17	0.19	0.24	0.39	1.01	3.26	7.20	3.35	4.28	7.41	24.01
No adjusted gross income	4.18		2.27	6.19	4.77	5.34	5.83	46.76	48.63	48.26	57.39	80.17	32.87
\$1 under \$1,000	3.30		3.66	3.60	6.42	6.74	15.08	51.03	62.73	51.17	62.51	72.31	69.90
\$1,000 under \$2,000	2.71		2.76	3.00	3.30	4.87	7.95	40.54	60.49	49.59	56.42	70.43	79.45
\$2,000 under \$3,000	2.65		2.66	2.87	3.05	4.37	8.01	37.55	40.51	40.51	47.53	49.89	58.49
\$3,000 under \$4,000	2.67		2.68	2.93	3.09	4.39	7.68	44.44	60.93	49.62	59.28	99.98	99.98
\$4,000 under \$5,000	2.70		2.71	3.05	3.13	4.16	6.79	31.92	65.47	33.69	49.88	70.70	81.48
\$5,000 under \$6,000	2.74		2.74	3.12	3.22	4.13	6.50	29.60	54.14	34.19	46.74	50.95	63.90
\$6,000 under \$7,000	2.79		2.80	3.20	3.33	4.08	6.61	28.12	79.78	29.20	40.63	58.60	94.27
\$7,000 under \$8,000	2.73		2.73	3.12	3.19	4.05	6.43	27.99	34.10	27.99	33.93	70.43	72.66
\$8,000 under \$9,000	2.75		2.75	3.07	3.16	4.05	6.37	27.99	35.76	27.61	35.62	49.99	69.85
\$9,000 under \$10,000	2.84		2.84	3.18	3.27	4.10	7.01	36.12	46.81	38.55	48.87	59.14	63.12
\$10,000 under \$11,000	2.95		2.95	3.25	3.35	4.24	7.43	26.85	41.27	27.68	41.65	57.72	95.04
\$11,000 under \$12,000	2.96		2.96	3.26	3.36	4.19	7.42	26.85	39.30	32.78	42.32	57.46	94.85
\$12,000 under \$13,000	3.05		3.05	3.30	3.37	4.46	8.12	30.32	38.03	30.72	37.86	99.98	99.98
\$13,000 under \$14,000	3.14		3.14	3.45	3.52	4.28	7.97	27.71	43.44	30.20	44.72	49.69	71.36
\$14,000 under \$15,000	3.18		3.18	3.45	3.53	4.31	8.50	24.88	35.43	24.88	34.45	57.72	76.18
\$15,000 under \$16,000	3.26		3.26	3.48	3.56	4.34	8.69	32.57	42.33	32.57	41.81	94.83	99.81
\$16,000 under \$17,000	3.44		3.44	3.72	3.77	4.45	9.98	33.95	64.19	35.87	57.46	70.70	80.95
\$17,000 under \$18,000	3.37		3.37	3.64	3.71	4.37	8.44	25.96	34.50	26.51	35.90	89.49	89.49
\$18,000 under \$19,000	3.47		3.47	3.79	3.79	4.41	9.15	25.84	34.50	26.51	35.90	89.49	89.49
\$19,000 under \$20,000	3.53		3.53	3.75	3.83	4.43	9.35	30.37	57.14	30.40	55.98	82.40	86.61
\$20,000 under \$25,000	1.22		1.22	1.31	1.36	1.58	3.77	19.94	19.31	11.36	15.73	23.08	52.50
\$25,000 under \$30,000	1.38		1.38	1.45	1.50	1.67	4.34	12.18	16.31	12.38	16.43	34.65	48.11
\$30,000 under \$40,000	1.08		1.09	1.13	1.25	1.25	3.52	7.62	7.84	10.40	10.40	17.16	70.18
\$40,000 under \$50,000	0.56		0.56	0.63	0.63	0.84	1.68	4.34	10.47	8.35	10.47	21.64	30.92
\$50,000 under \$75,000	0.73		0.74	0.81	0.87	0.80	2.49	6.38	6.38	4.71	6.35	10.42	20.92
\$75,000 under \$100,000	1.98		1.95	2.14	2.19	2.03	4.43	8.80	12.03	9.03	12.34	19.46	29.36
\$100,000 under \$200,000	0.89		0.90	1.04	1.14	0.92	2.86	5.12	8.69	5.30	6.68	9.09	23.64
\$200,000 under \$500,000	1.23		1.27	1.51	1.24	1.24	2.65	1.61	11.16	6.75	6.75	11.41	34.73
\$500,000 under \$1,000,000	2.73		2.71	2.45	2.86	2.76	4.49	14.07	28.36	4.79	6.01	29.47	39.21
\$1,000,000 or more	0.36		0.42	0.42	0.51	0.36	0.41	2.64	1.38	2.82	2.98	5.21	0.96
Taxable returns, total	0.24		0.18	0.30	0.26	0.43	1.07	3.31	7.51	3.40	4.35	7.60	25.75
No adjusted gross income	32.03		5.10	20.06	13.54	16.15	45.08	11.22	50.80	43.00	45.48	45.48	7.45
\$1 under \$1,000	50.91		73.88	44.79	43.50	50.91	58.56	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000 under \$2,000	10.23		37.72	39.93	10.65	11.59	99.76	99.02	91.98	91.98	99.98	99.98	99.98
\$2,000 under \$3,000	11.62		11.70	19.46	23.98	12.22	13.81	70.70	74.42	70.70	74.42	99.98	99.98
\$3,000 under \$4,000	3.90		3.90	4.13	4.29	5.06	7.75	44.29	69.03	69.03	76.03	99.98	99.98
\$4,000 under \$5,000	3.36		3.37	3.68	3.77	5.06	8.58	44.29	73.15	49.41	66.33	70.70	81.48
\$5,000 under \$6,000	3.44		3.45	3.68	3.97	5.02	7.75	33.29	59.04	32.74	50.09	57.72	69.99
\$6,000 under \$7,000	3.48		3.48	3.85	4.08	4.83	7.97	33.29	59.04	32.74	50.09	57.72	69.99
\$7,000 under \$8,000	3.23		3.23	3.67	3.75	4.61	7.22	32.06	40.52	32.06	40.58	58.60	97.63
\$8,000 under \$9,000	3.03		3.02	3.37	3.47	4.39	7.50	28.74	36.57	28.74	36.48	69.85	97.63
\$9,000 under \$10,000	3.03		3.03	3.37	3.45	4.35	7.53	41.73	53.11	45.46	56.78	69.85	97.63
\$10,000 under \$11,000	3.05		3.05	3.34	3.43	4.45	7.80	27.88	44.67	29.03	38.91	57.72	95.04
\$11,000 under \$12,000	3.04		3.04	3.35	3.44	4.40	7.63	31.27	39.30	32.78	42.32	57.46	94.85
\$12,000 under \$13,000	3.13		3.13	3.38	3.44	4.60	8.42	30.74	38.08	30.74	37.91	99.98	99.98
\$13,000 under \$14,000	3.20		3.20	3.50	3.57	4.39	8.19	28.84	46.82	30.20	44.72	57.23	85.43
\$14,000 under \$15,000	3.23		3.23	3.49	3.57	4.36	8.72	25.69	36.85	25.69	35.87	57.72	76.18
\$15,000 under \$16,000	3.31		3.31	3.52	3.61	4.42	8.62	32.57	42.33	32.57	41.81	94.83	99.81
\$16,000 under \$17,000	3.49		3.49	3.75	3.81	4.55	9.24	33.85	64.19	35.87	57.46	70.70	80.95
\$17,000 under \$18,000	3.41		3.41	3.67	3.77	4.43	8.65	25.98	34.68	26.00	35.61	99.96	99.96
\$18,000 under \$19,000	3.51		3.51	3.74	3.82	4.48	9.32	25.64	34.50	26.51	35.90	89.49	89.49
\$19,000 under \$20,000	3.55		3.55	3.77	3.85	4.47	9.46	31.89	57.62	31.93	56.47	82.40	86.61
\$20,000 under \$25,000	1.23		1.24	1.32	1.37	1.60	1.94	19.31	19.31	11.36	15.73	23.08	52.50
\$25,000 under \$30,000	1.39		1.39	1.46	1.50	1.68	1.94	16.52	16.52	12.38	16.53	34.83	54.78
\$30,000 under \$40,000	1.09		1.09	1.14	1.17	1.26	1.94	16.52	16.52	12.38	16.53	34.83	54.78
\$40,000 under \$50,000	1.57		1.55	1.63	1.63	1.68	2.51	8.15	10.47	8.35	10.74	17.41	31.14
\$50,000 under \$75,000	0.73		0.73	0.81	0.87	0.80	2.51	6.38	6.38	4.71	6.35	10.42	20.92
\$75,000 under \$100,000	1.99		1.96	2.15	2.19	2.04	4.45	8.82	12.10	9.05	12.41	19.63	29.36
\$100,000 under \$200,000	0.89		0.91	1.04	1.15	0.93	2.87	5.12	8.69	5.31	6.68	9.09	23.64
\$200,000 under \$500,000	1.23		1.27	1.51	1.52	1.25	2.67	1.67	11.17	6.31	6.32	11.41	34.73
\$500,000 under \$1,000,000	2.74		2.72	2.45	2.87	2.76	4.51	14.08	26.36	4.80	6.01	29.47	39.21
\$1,000,000 or more	0.36		0.42	0.42	0.51	0.36	0.42	2.64	1.38	2.82	2.98	5.21	0.96
Nontaxable returns, total	1.00		2.63	1.18	1.62	1.80	3.23	15.70	23.43	16.52	22.23	29.93	40.52

Footnotes at end of table

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Domestic and foreign dividends received						State income tax refunds			Alimony received		Business or profession			
	Total		Dividend exclusion		Dividends in AGI		Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Net income		Net loss		
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)					Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	
All returns, total	0.91	1.43	0.99	1.07	1.06	1.47	0.97	1.23	7.72	9.76	0.75	1.29	1.60	2.51	
No adjusted gross income	8.87	5.81	9.60	10.37	9.83	5.88	13.19	9.27	90.56	64.28	11.13	8.80	5.96	5.07	
\$1 under \$1,000	14.68	24.16	16.53	18.26	16.91	26.60	38.24	60.39	96.33	99.28	12.07	28.68	20.65	31.49	
\$1,000 under \$2,000	10.90	14.61	12.97	14.62	11.71	15.16	38.42	54.37	98.51	99.73	11.78	15.07	18.62	24.26	
\$2,000 under \$3,000	10.02	19.27	11.64	12.69	11.45	20.43	34.24	46.13	98.51	99.73	11.78	15.07	18.62	24.26	
\$3,000 under \$4,000	9.57	16.49	10.50	11.91	11.30	17.77	23.02	33.78	35.34	40.05	9.32	10.35	16.33	24.84	
\$4,000 under \$5,000	9.09	15.20	9.99	10.77	10.58	15.95	23.02	25.81	35.34	45.03	8.14	9.71	17.33	24.68	
\$5,000 under \$6,000	8.83	14.60	9.73	10.99	10.03	15.47	19.13	27.53	41.81	45.03	8.14	9.71	17.33	24.39	
\$6,000 under \$7,000	8.46	14.21	8.91	10.29	9.68	14.93	17.61	25.38	50.79	54.74	8.21	10.12	15.34	20.62	
\$7,000 under \$8,000	8.11	13.82	8.52	10.84	9.93	14.93	17.54	23.38	40.79	45.76	8.19	9.86	16.68	23.79	
\$8,000 under \$9,000	8.89	16.72	9.74	10.95	10.27	17.42	16.95	22.97	39.80	45.76	8.31	10.94	17.98	23.99	
\$9,000 under \$10,000	8.80	14.49	9.39	10.47	9.92	15.09	15.15	18.75	57.71	60.74	8.91	11.08	15.77	22.39	
\$10,000 under \$11,000	8.99	16.49	9.83	10.96	10.65	17.28	12.80	15.95	57.71	60.74	8.91	11.08	15.77	22.39	
\$11,000 under \$12,000	8.62	16.78	9.14	10.85	10.21	17.57	12.80	15.95	31.84	46.52	9.60	11.46	14.75	20.93	
\$12,000 under \$13,000	8.65	16.93	9.54	11.00	10.28	17.63	11.59	25.65	57.58	70.32	8.50	11.46	14.75	20.93	
\$13,000 under \$14,000	8.29	14.21	9.12	10.16	9.26	15.03	11.39	14.13	64.18	66.66	9.28	11.93	15.05	20.06	
\$14,000 under \$15,000	8.68	16.61	9.43	11.17	10.15	17.12	11.39	14.13	70.70	74.16	9.42	11.59	14.27	19.08	
\$15,000 under \$16,000	8.50	15.52	9.42	10.66	9.79	16.25	11.64	14.27	52.95	55.55	9.96	12.75	14.24	19.38	
\$16,000 under \$17,000	8.80	17.12	9.63	11.17	10.03	17.73	10.38	13.00	41.75	50.55	8.96	11.77	14.45	19.27	
\$17,000 under \$18,000	8.08	15.60	8.85	10.06	9.30	16.23	9.78	13.01	38.49	50.43	9.27	12.53	14.28	20.50	
\$18,000 under \$19,000	8.32	18.11	9.03	10.30	9.84	18.99	9.60	12.36	45.49	57.12	9.36	11.79	13.07	18.54	
\$19,000 under \$20,000	8.03	14.77	8.72	9.87	9.18	15.44	9.19	14.06	49.42	59.15	9.51	12.92	13.55	22.41	
\$20,000 under \$25,000	3.19	7.30	3.48	4.02	3.74	7.63	3.31	5.17	19.09	24.92	3.58	5.24	5.67	9.12	
\$25,000 under \$30,000	2.26	7.00	2.56	3.00	2.81	6.10	2.99	4.10	21.82	27.97	3.30	5.97	5.89	20.39	
\$30,000 under \$40,000	2.38	5.79	2.58	3.00	2.85	6.10	2.99	4.10	21.82	27.97	3.30	5.97	5.89	20.39	
\$40,000 under \$50,000	2.60	6.99	2.78	3.13	3.08	7.32	2.52	3.16	26.76	37.37	3.04	4.82	4.54	6.69	
\$50,000 under \$75,000	1.30	3.64	1.41	1.59	1.51	3.76	1.56	2.47	27.79	30.86	2.63	4.12	4.27	6.90	
\$75,000 under \$100,000	2.43	5.70	2.57	2.75	2.60	5.80	3.33	4.56	27.77	41.34	4.83	6.01	7.69	9.58	
\$100,000 under \$200,000	1.12	2.96	1.22	1.33	1.21	2.99	1.82	2.90	19.64	26.25	3.17	4.50	4.71	5.39	
\$200,000 under \$500,000	1.42	3.68	1.50	1.53	1.47	3.69	2.27	4.73	39.57	33.72	3.52	2.88	4.72	4.44	
\$500,000 under \$1,000,000	0.98	7.99	3.13	3.23	3.06	8.00	4.25	13.98	16.21	41.16	6.42	1.70	7.69	2.43	
\$1,000,000 or more	0.38	0.42	0.39	0.42	0.39	0.42	0.65	0.64	9.99	14.41	1.35	0.17	1.72	0.53	
Taxable returns, total	0.94	1.47	1.02	1.10	1.10	1.51	0.98	1.23	8.13	10.21	1.01	1.44	1.85	2.40	
No adjusted gross income	18.68	11.17	19.47	27.40	19.74	11.18	21.02	13.19	1.36	1.36	40.20	21.94	26.80	18.66	
\$1 under \$1,000	62.93	63.47	62.93	74.50	70.34	63.15	79.72	1.13	0.00	0.00	0.00	0.00	0.00	0.00	
\$1,000 under \$2,000	18.25	25.88	20.98	23.91	20.85	27.07	79.72	66.27	0.00	0.00	0.00	0.00	0.00	0.00	
\$2,000 under \$3,000	20.56	30.04	23.30	26.22	22.57	31.55	97.21	97.21	0.00	0.00	99.56	97.38	0.00	0.00	
\$3,000 under \$4,000	13.59	20.34	14.84	16.23	15.93	25.05	41.98	45.18	49.99	56.14	14.76	17.09	38.02	46.10	
\$4,000 under \$5,000	11.12	19.33	12.92	13.79	13.07	20.29	49.81	71.73	51.61	54.17	14.76	17.09	38.02	46.10	
\$5,000 under \$6,000	11.83	18.06	11.90	13.05	12.45	19.13	49.79	53.62	33.99	54.17	14.45	17.60	25.84	32.47	
\$6,000 under \$7,000	10.42	18.06	11.90	12.36	11.66	19.88	31.04	37.82	59.14	58.46	13.34	15.85	24.85	35.56	
\$7,000 under \$8,000	10.46	18.90	11.17	12.98	11.96	19.88	26.44	36.45	44.71	53.23	12.00	14.01	24.76	35.56	
\$8,000 under \$9,000	9.78	18.49	10.81	12.05	11.22	19.28	22.74	29.56	44.71	55.80	10.13	12.26	21.22	28.10	
\$9,000 under \$10,000	9.43	15.51	10.07	11.30	10.53	16.26	17.47	22.82	70.70	71.41	10.68	13.29	13.57	30.99	
\$10,000 under \$11,000	9.53	17.07	10.37	11.53	10.57	17.90	14.62	18.91	33.29	55.55	11.00	13.57	17.63	23.45	
\$11,000 under \$12,000	9.06	17.43	9.66	11.24	10.66	18.80	13.95	17.69	45.86	54.22	9.20	11.91	16.93	22.59	
\$12,000 under \$13,000	9.33	17.43	9.98	11.51	10.82	18.08	12.44	32.01	57.58	70.32	10.06	13.12	17.45	23.18	
\$13,000 under \$14,000	8.59	14.66	9.48	10.53	9.47	15.49	11.50	15.27	69.08	66.76	9.65	12.32	15.88	22.29	
\$14,000 under \$15,000	8.83	16.79	9.59	11.32	10.35	17.30	11.76	14.97	70.70	71.41	10.15	12.96	15.18	22.59	
\$15,000 under \$16,000	8.77	15.80	9.55	10.85	10.01	16.55	12.21	15.13	52.95	55.55	10.25	13.49	15.18	20.21	
\$16,000 under \$17,000	9.11	17.45	9.97	11.54	10.37	18.04	10.70	13.60	41.75	50.43	9.35	12.61	14.87	20.44	
\$17,000 under \$18,000	8.31	16.02	9.11	10.35	9.50	16.68	9.98	13.43	38.49	50.43	9.70	13.46	15.19	22.54	
\$18,000 under \$19,000	8.50	18.33	9.22	10.50	10.05	19.30	9.89	12.97	45.49	57.12	9.71	12.51	14.28	20.85	
\$19,000 under \$20,000	8.07	14.97	8.78	9.95	9.24	15.65	9.23	14.13	49.42	59.15	9.72	13.38	13.67	23.02	
\$20,000 under \$25,000	3.23	7.36	3.52	4.08	3.79	7.70	3.35	4.97	19.09	24.92	3.70	5.48	5.86	9.48	
\$25,000 under \$30,000	3.30	7.51	3.61	4.22	3.94	7.91	3.01	4.14	22.05	28.47	3.97	6.13	6.01	9.79	
\$30,000 under \$40,000	2.40	5.87	2.60	3.02	2.87	6.17	2.12	3.18	26.91	37.38	3.08	4.95	4.60	6.91	
\$40,000 under \$50,000	2.60	7.04	2.78	3.14	3.08	7.37	2.59	3.34	45.38	75.90	4.05	5.74	5.45	7.46	
\$50,000 under \$75,000	1.31	3.64	1.42	1.60	1.52	3.76	1.56	2.48	23.79	30.86	2.64	4.15	4.31	7.04	
\$75,000 under \$100,000	2.43	5.72	2.57	2.76	2.61	5.83	3.33	4.56	27.77	41.34	4.85	6.05	7.71	9.82	
\$100,000 under \$200,000	1.13	2.97	1.22	1.33	1.21	3.00	1.82	2.91	19.64	26.25	3.18	4.52	4.73	5.47	
\$200,000 under \$500,000	1.42	3.70	1.51	1.54	1.47	3.70	2.27	4.73	32.68	40.41	3.53	2.89	4.74	4.53	
\$500,000 under \$1,000,000	0.98	8.05	3.13	3.24	3.07	8.06	4.25	14.03	16.21	41.16	6.41	1.70	7.71	2.45	
\$1,000,000 or more	0.38	0.42	0.39	0.42	0.39	0.42	0.66	0.64	9.99	14.41	1.36	0.17	1.72	0.55	
Untaxable returns, total	3.74	6.06	4.16	4.74	4.36	6.30	5.73	7.83	24.37	26.17	2.70	3.76 </			

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm		Net loss		Capital gain distributions reported on Form 1040		Returns with short-term capital gain or loss				Net short-term loss after carryover		Net short-term loss after carryover			
	Net income		Number of returns	Amount	Number of returns	Amount	Current-year short-term gain less loss		Post 1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover			
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
			(27)	(28)	(29)	(30)									(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total																
No adjusted gross income	3.99	6.24	2.42	3.18	3.61	9.95	1.94	50.05	4.91	8.98	2.80	2.93	2.57	6.02		
\$1 under \$1,000	27.84	26.61	8.78	6.64	40.20	95.80	13.40	55.37	22.51	29.91	19.75	10.09	15.69	26.84		
\$1,000 under \$2,000	40.47	73.39	29.13	33.89	57.48	59.20	37.24	112.99	70.11	98.78	56.25	45.01	49.55	97.40		
\$2,000 under \$3,000	34.84	41.88	36.84	53.26	43.00	54.41	30.12	202.86	53.96	66.70	34.62	45.01	58.59	70.80		
\$3,000 under \$4,000	37.48	47.75	28.11	41.89	43.39	53.91	28.43	199.03	53.96	60.92	36.78	45.01	61.36	36.78		
\$4,000 under \$5,000	28.94	46.85	30.71	44.61	34.92	60.43	28.18	488.57	44.52	60.92	36.78	45.01	61.36	31.00		
\$5,000 under \$6,000	26.38	31.22	26.17	36.42	31.17	43.60	28.18	320.01	52.32	64.40	54.09	61.60	29.97	53.15		
\$6,000 under \$7,000	30.14	40.86	26.32	39.79	30.96	51.50	22.46	999.99	91.16	76.49	26.70	42.69	38.49	42.15		
\$7,000 under \$8,000	35.09	56.00	26.32	38.79	30.96	51.50	22.46	999.99	91.16	76.49	26.70	42.69	38.49	42.15		
\$8,000 under \$9,000	26.66	29.13	25.35	31.74	31.03	30.95	26.08	226.43	65.43	66.11	41.91	58.94	37.55	49.03		
\$9,000 under \$10,000	30.74	34.41	24.20	29.59	31.03	58.15	26.39	222.33	73.68	59.37	33.27	55.96	30.55	52.05		
\$10,000 under \$11,000	33.82	36.68	23.87	30.24	35.12	47.20	24.50	96.84	73.68	59.37	33.27	55.96	30.55	52.05		
\$11,000 under \$12,000	36.45	40.44	23.95	28.31	30.78	45.55	25.90	680.45	58.42	54.24	35.08	52.02	33.75	41.32		
\$12,000 under \$13,000	29.21	33.86	29.23	33.24	38.09	68.24	22.96	351.94	44.90	48.74	35.04	46.18	28.97	53.81		
\$13,000 under \$14,000	41.55	47.05	23.95	38.41	38.09	68.24	22.96	351.94	44.90	48.74	35.04	46.18	28.97	53.81		
\$14,000 under \$15,000	40.63	47.05	23.95	38.41	38.09	68.24	22.96	351.94	44.90	48.74	35.04	46.18	28.97	53.81		
\$15,000 under \$16,000	29.81	36.59	32.53	40.92	31.68	61.87	23.15	465.90	89.06	72.46	35.53	51.18	29.08	40.15		
\$16,000 under \$17,000	33.20	42.84	29.00	31.25	24.71	50.15	20.17	85.27	43.31	61.15	28.00	37.35	25.93	51.90		
\$17,000 under \$18,000	28.17	34.25	24.28	32.68	34.77	46.45	21.41	128.73	53.73	79.32	31.42	50.65	28.65	68.76		
\$18,000 under \$19,000	32.79	43.51	27.76	35.25	24.21	40.63	23.90	534.26	62.22	80.43	44.31	68.60	38.27	36.27		
\$19,000 under \$20,000	30.68	38.62	26.09	28.36	29.59	59.03	19.48	52.37	54.39	75.25	29.74	44.50	24.66	37.56		
\$20,000 under \$25,000	15.01	20.00	10.41	14.05	11.68	21.35	7.90	37.35	19.57	28.05	11.73	18.80	10.71	16.71		
\$25,000 under \$30,000	21.47	31.00	11.38	14.10	11.49	32.68	8.00	72.18	22.08	29.74	11.07	20.14	10.04	21.06		
\$30,000 under \$40,000	13.52	23.78	9.68	11.33	8.27	18.60	5.25	97.78	13.94	29.25	7.61	15.19	6.81	20.83		
\$40,000 under \$50,000	18.66	28.72	11.60	13.07	9.40	26.16	5.30	80.03	15.53	23.15	7.51	14.57	7.08	14.61		
\$50,000 under \$75,000	22.96	21.32	8.00	10.30	5.71	18.40	2.76	90.81	7.26	13.73	3.90	7.91	3.79	10.91		
\$75,000 under \$100,000	22.96	29.94	12.24	11.68	11.40	34.29	3.96	205.62	9.08	33.27	5.74	10.40	5.20	25.30		
\$100,000 under \$200,000	13.56	20.07	6.80	7.92	6.90	41.25	1.99	145.48	5.02	11.18	2.94	6.62	2.75	9.84		
\$200,000 under \$500,000	23.14	18.45	6.94	5.47	7.86	41.01	3.83	15.17	7.09	23.21	3.11	5.53	2.83	13.04		
\$500,000 under \$1,000,000	4.27	11.74	1.76	0.98	3.31	7.41	0.48	2.21	1.39	2.95	0.71	1.13	0.73	1.26		
\$1,000,000 or more	5.55	7.82	3.20	3.52	3.69	7.99	1.99	317.76	5.12	9.55	2.86	3.03	2.66	5.89		
Taxable returns, total																
No adjusted gross income	57.08	54.51	27.72	16.91	0.00	0.00	22.20	78.03	30.85	38.33	31.99	12.27	29.98	11.10		
\$1 under \$1,000	0.00	0.00	70.34	83.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$1,000 under \$2,000	89.35	89.35	79.72	90.50	67.53	80.42	49.37	53.13	92.15	0.00	49.38	53.12	0.68	0.00		
\$2,000 under \$3,000	0.00	0.00	0.00	0.00	56.83	63.37	70.45	293.68	92.15	96.73	99.95	99.53	99.32	99.32		
\$3,000 under \$4,000	49.71	68.10	0.00	0.00	37.70	65.09	39.52	113.65	94.83	85.73	55.26	45.88	56.55	55.76		
\$4,000 under \$5,000	99.98	99.98	99.92	97.91	37.17	52.33	43.76	97.29	94.83	78.21	90.77	67.45	45.35	75.76		
\$5,000 under \$6,000	80.19	80.19	44.41	66.56	40.68	50.31	27.79	92.83	0.00	0.00	32.99	59.29	51.47	62.55		
\$6,000 under \$7,000	0.00	0.00	99.92	84.26	38.13	52.58	43.80	132.96	89.28	61.81	54.78	53.05	72.28	69.68		
\$7,000 under \$8,000	45.48	48.96	29.88	37.22	33.67	32.85	33.34	104.05	72.65	75.63	44.90	49.71	41.07	64.67		
\$8,000 under \$9,000	38.71	46.36	36.16	45.30	41.09	58.18	35.46	61.53	96.05	97.17	40.27	58.99	66.97	55.98		
\$9,000 under \$10,000	41.31	45.91	31.30	46.00	33.15	47.21	27.88	152.30	97.46	97.79	35.44	50.36	41.51	78.32		
\$10,000 under \$11,000	70.57	71.30	25.51	31.70	33.89	53.09	29.87	59.05	59.52	59.30	35.12	52.12	44.73	51.17		
\$11,000 under \$12,000	33.36	41.52	34.30	40.69	40.90	70.22	25.93	59.73	55.13	63.56	38.59	58.09	32.88	56.60		
\$12,000 under \$13,000	60.59	81.70	34.38	37.86	32.35	50.36	24.14	54.32	48.83	60.34	46.90	57.68	27.13	39.37		
\$13,000 under \$14,000	69.14	98.76	29.81	34.35	25.89	39.46	21.86	515.82	67.45	50.47	29.00	42.50	32.97	43.44		
\$14,000 under \$15,000	31.35	41.36	39.33	62.83	31.68	61.87	25.05	343.42	92.76	96.21	40.49	58.99	30.40	44.90		
\$15,000 under \$16,000	41.31	52.48	30.59	34.80	24.72	50.16	20.50	84.57	47.82	62.27	38.70	38.70	26.69	52.20		
\$16,000 under \$17,000	32.41	41.22	25.96	39.22	37.01	52.42	22.34	109.26	57.68	84.39	37.71	59.54	29.24	71.61		
\$17,000 under \$18,000	37.08	50.59	30.30	37.83	24.99	40.74	26.92	207.89	98.04	98.60	32.72	50.10	45.73	49.12		
\$18,000 under \$19,000	32.30	41.52	28.14	31.37	30.97	63.89	19.57	51.35	54.58	75.64	29.82	46.73	24.61	37.66		
\$19,000 under \$20,000	32.79	37.74	22.78	31.14	29.10	61.86	26.85	109.77	50.21	54.95	39.35	60.32	31.30	47.79		
\$20,000 under \$25,000	16.80	23.67	10.68	14.62	11.68	21.35	8.14	40.82	21.41	30.41	12.02	19.46	10.51	17.81		
\$25,000 under \$30,000	23.37	36.83	11.96	15.29	11.49	32.68	8.14	65.39	23.20	31.52	11.20	21.46	11.03	22.64		
\$30,000 under \$40,000	18.66	28.72	11.73	13.36	9.40	26.16	5.35	82.89	15.79	24.17	7.56	15.01	7.16	15.25		
\$40,000 under \$50,000	21.32	21.32	8.09	10.51	18.40	18.40	2.77	133.07	7.28	13.82	7.98	7.98	3.80	10.75		
\$50,000 under \$75,000	22.96	29.94	12.26	11.73	11.41	34.34	3.97	249.19	9.13	33.45	5.77	10.66	5.22	25.53		
\$75,000 under \$100,000	13.56	20.07	6.82	8.03	6.90	41.25	2.00	102.24	5.04	11.16	2.95	6.67	2.76	9.81		
\$100,000 under \$200,000	11.88	20.18	6.63	10.32	10.96	41.93	2.11	29.88	4.72	23.77	3.12	5.64	2.84	13.29		
\$200,000 under \$500,000	23.17	18.56	6.97	5.59	7.86	41.01	3.84	15.50	7.12	5.94	5.57	5.57	5.21	5.74		
\$500,000 under \$1,000,000	4.30	11.60	0.98	0.98	3.31	7.41	0.48	2.16	1.40	3.11	0.71	1.14	0.73	1.32		
\$1,000,000 or more	7.88	11.60	5.67	5.63	16.76	51.45	7.74	31.79	13.89	20.79	12.49	10.84	8.77	16.84		
Nontaxable returns, total																

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

Sales of capital assets — Continued													
Sales of capital assets reported on Schedule D — Continued													
Size of adjusted gross income													
Returns with long-term capital gain or loss													
Net long-term loss after carryover													
Total													
Excluded portion													
Amount included in adjusted gross income													
Number of returns													
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Footnote(s) at end of table

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets — Continued					Sales of property other than capital assets					Pensions and annuities					
	Net capital gain		Net capital loss		Number of returns (57)	Net gain		Net loss		Number of returns (61)	Total		In adjusted gross income		Number of returns (67)	Amount (68)
	Number of returns (55)	Amount (56)	Number of returns (58)	Amount (59)		Number of returns (60)	Amount (62)	Number of returns (63)	Amount (64)		Number of returns (65)	Amount (66)				
All returns, total.....	1.40	1.16	2.56	3.04	4.22	5.63	5.14	7.27	1.35	1.82	1.40	1.76	1.46	1.83		
No adjusted gross income	8.29	4.02	49.75	53.91	13.45	14.54	15.32	12.62	16.67	19.29	18.10	20.25	18.71	20.81		
\$1 under \$1,000	33.71	41.92	99.98	99.98	99.24	98.97	99.87	72.44	30.61	44.16	36.16	25.31	36.16	59.11		
\$1,000 under \$2,000	18.84	22.71	84.38	77.04	43.34	45.62	59.88	90.93	19.04	42.94	21.46	25.31	21.99	59.11		
\$2,000 under \$3,000	15.21	32.09	29.43	32.26	48.49	76.18	40.36	69.81	16.72	23.73	18.05	24.61	16.31	24.78		
\$3,000 under \$4,000	19.03	26.61	26.97	31.12	44.51	50.11	62.49	81.58	12.88	16.43	13.33	15.78	13.59	16.23		
\$4,000 under \$5,000	15.95	31.35	29.58	42.31	38.67	81.88	69.07	58.86	9.97	12.40	10.27	12.00	10.85	12.49		
\$5,000 under \$6,000	14.47	21.37	29.06	37.35	33.40	50.83	46.78	67.85	8.58	10.93	8.75	10.42	8.92	10.65		
\$6,000 under \$7,000	15.07	20.82	30.16	38.46	30.51	42.50	38.12	64.70	8.10	9.72	8.20	9.93	8.62	10.31		
\$7,000 under \$8,000	14.42	20.41	28.02	38.07	31.54	43.75	35.11	67.40	7.78	9.95	7.89	9.24	8.02	10.38		
\$8,000 under \$9,000	13.67	19.22	27.94	33.62	34.45	46.20	50.75	63.78	8.15	11.44	8.26	9.78	8.63	10.20		
\$9,000 under \$10,000	13.67	20.00	24.60	31.13	31.31	46.25	78.67	71.01	9.25	7.50	7.58	8.95	7.82	9.22		
\$10,000 under \$11,000	15.20	20.64	24.57	29.99	46.31	72.20	58.71	58.37	8.04	9.60	8.14	9.70	8.35	9.93		
\$11,000 under \$12,000	13.56	21.13	23.54	32.42	24.51	36.38	51.89	58.67	8.56	10.67	8.56	10.71	8.95	11.18		
\$12,000 under \$13,000	17.06	24.53	22.63	25.47	54.00	63.17	67.42	61.95	8.80	10.79	8.91	10.98	9.09	11.13		
\$13,000 under \$14,000	14.26	19.89	23.54	28.16	53.18	67.17	46.30	88.44	8.32	10.36	8.53	10.45	8.59	10.55		
\$14,000 under \$15,000	12.46	20.95	24.10	28.64	47.51	52.76	39.54	44.16	9.33	11.69	9.50	12.01	9.66	12.16		
\$15,000 under \$16,000	12.89	17.89	21.73	26.83	32.15	51.74	52.83	92.00	9.13	11.19	9.16	11.30	9.47	11.67		
\$16,000 under \$17,000	13.55	23.20	23.63	28.25	27.95	40.44	45.07	92.07	10.64	17.28	10.82	12.78	11.08	13.03		
\$17,000 under \$18,000	12.25	20.80	25.46	32.33	30.99	42.17	45.05	51.17	8.96	11.89	9.10	12.08	9.38	12.21		
\$18,000 under \$19,000	12.73	21.30	22.98	26.03	34.61	50.60	36.77	51.87	9.40	11.87	9.57	12.09	9.94	12.59		
\$19,000 under \$20,000	12.31	18.39	21.46	25.49	42.04	57.20	39.38	50.41	10.00	12.65	10.15	12.91	10.75	13.57		
\$20,000 under \$25,000	5.08	8.76	9.64	12.07	14.06	24.14	19.11	34.45	4.01	5.80	4.13	5.19	4.29	5.36		
\$25,000 under \$30,000	5.45	9.13	9.69	12.15	15.17	24.94	19.71	30.72	4.68	7.13	4.78	5.51	5.04	6.81		
\$30,000 under \$40,000	3.83	7.05	6.39	8.08	12.39	24.42	15.57	25.78	5.34	3.85	3.85	5.25	4.05	5.50		
\$40,000 under \$50,000	4.02	7.21	6.56	7.65	13.98	35.09	15.49	25.55	4.58	6.56	4.89	7.10	5.20	7.38		
\$50,000 under \$75,000	2.13	3.98	3.73	4.61	8.17	15.55	10.24	18.42	2.81	5.19	3.01	4.45	3.21	4.68		
\$75,000 under \$100,000	3.23	5.53	5.49	6.29	10.33	13.02	11.68	17.88	3.44	8.65	5.81	8.45	6.38	9.13		
\$100,000 under \$200,000	1.56	2.74	3.04	3.68	5.78	12.43	6.18	11.95	3.15	7.15	3.39	5.85	3.68	6.26		
\$200,000 under \$500,000	1.72	2.75	3.57	3.98	5.38	8.53	5.93	10.67	4.08	10.55	4.45	8.41	4.75	7.63		
\$500,000 under \$1,000,000	3.27	4.05	7.89	7.99	8.54	5.17	8.94	10.26	9.17	11.11	10.24	17.40	10.39	18.50		
\$1,000,000 or more	0.42	0.35	1.25	1.30	0.79	1.29	1.29	1.58	1.25	1.58	1.31	5.71	1.46	5.97		
Taxable returns, total.....	1.48	1.20	2.62	3.10	4.81	6.47	5.79	9.26	1.42	1.90	1.48	1.84	1.54	1.91		
No adjusted gross income	16.39	6.61	93.13	95.52	24.47	21.68	22.38	31.01	24.24	27.69	26.49	24.56	27.40	25.52		
\$1 under \$1,000	74.81	46.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$1,000 under \$2,000	32.96	39.90	87.68	96.88	91.98	91.98	0.69	0.04	57.71	94.76	70.68	71.08	70.68	71.08		
\$2,000 under \$3,000	40.39	42.56	99.98	99.98	74.35	81.24	0.00	0.00	94.93	94.76	94.93	94.15	94.93	94.15		
\$3,000 under \$4,000	39.64	39.15	57.59	55.29	99.35	72.09	91.98	91.98	26.82	31.72	27.85	33.50	27.88	33.64		
\$4,000 under \$5,000	23.38	31.88	72.65	84.99	0.00	0.00	0.00	0.00	14.79	18.88	15.13	17.13	15.70	17.64		
\$5,000 under \$6,000	20.11	33.18	32.26	43.95	72.62	81.73	0.00	0.00	11.65	15.10	11.82	13.95	12.08	14.23		
\$6,000 under \$7,000	21.79	27.39	45.05	74.70	51.61	80.85	51.96	51.96	10.04	11.82	10.14	11.96	10.64	12.44		
\$7,000 under \$8,000	18.41	25.68	35.58	51.46	58.72	95.17	60.88	87.61	8.98	10.75	9.11	10.77	9.23	10.88		
\$8,000 under \$9,000	16.99	24.08	33.86	40.39	46.91	52.90	68.91	86.68	10.39	8.81	8.81	10.47	9.15	10.80		
\$9,000 under \$10,000	15.69	22.62	27.37	34.74	50.03	61.87	98.91	37.20	8.03	9.70	8.10	9.55	8.35	9.80		
\$10,000 under \$11,000	17.28	24.23	28.36	34.95	70.64	87.72	58.72	58.38	9.26	9.84	8.38	9.94	8.57	10.17		
\$11,000 under \$12,000	14.30	22.74	24.20	32.79	27.33	41.67	67.60	70.66	8.78	10.86	8.78	10.89	9.17	11.38		
\$12,000 under \$13,000	18.64	25.34	24.56	28.00	60.41	63.64	79.47	78.69	9.06	10.97	9.17	11.14	9.33	11.31		
\$13,000 under \$14,000	15.21	22.17	24.50	29.47	56.08	70.02	50.19	89.96	8.42	10.55	8.63	10.64	8.70	10.75		
\$14,000 under \$15,000	13.29	24.03	25.29	30.43	70.83	88.23	58.46	61.69	11.88	11.88	9.70	12.20	9.84	12.34		
\$15,000 under \$16,000	13.71	19.75	22.14	27.74	36.38	54.60	59.33	95.88	9.23	11.28	9.27	11.39	9.58	11.77		
\$16,000 under \$17,000	14.46	22.44	26.27	32.63	35.51	43.80	99.01	99.01	10.63	17.21	11.01	12.93	11.28	13.21		
\$17,000 under \$18,000	12.88	22.44	27.67	34.22	35.25	42.45	66.13	66.13	9.04	12.00	9.15	12.09	9.40	12.50		
\$18,000 under \$19,000	13.30	23.34	23.19	26.20	35.59	50.76	61.19	61.19	9.64	12.19	9.81	12.43	10.21	12.97		
\$19,000 under \$20,000	12.60	19.38	22.07	26.37	49.44	83.15	52.32	52.32	10.02	12.67	10.17	12.93	10.76	13.59		
\$20,000 under \$25,000	5.23	9.11	10.03	12.50	14.33	24.38	36.09	36.09	4.04	5.86	4.17	5.24	4.32	5.41		
\$25,000 under \$30,000	5.55	9.44	9.91	12.50	15.17	24.36	36.09	36.09	4.04	5.86	4.17	5.24	4.32	5.41		
\$30,000 under \$40,000	3.88	7.23	6.44	8.17	13.77	27.73	36.71	36.71	4.59	5.97	3.87	5.23	3.05	6.82		
\$40,000 under \$50,000	4.05	7.37	6.61	7.72	14.24	36.00	27.69	27.69	4.59	5.97	3.87	5.23	3.05	6.82		
\$50,000 under \$75,000	2.14	4.00	3.74	4.63	8.26	15.75	16.91	16.91	5.21	5.21	3.01	4.47	4.70	4.70		
\$75,000 under \$100,000	3.24	5.57	5.50	6.30	10.37	13.18	11.79	18.51	5.45	8.65	5.82	8.45	6.39	9.13		
\$100,000 under \$200,000	1.96	2.75	3.05	3.47	5.61	12.62	6.18	12.40	3.15	7.16	3.39	5.86	3.69	6.27		
\$200,000 under \$500,000	1.73	2.76	3.57	3.99	5.39	8.59	5.95	10.66	4.08	10.96	4.34	17.41	4.76	7.63		

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Partially included in AGI				Not included in AGI				Rent				Royalty			
	Amount received		Amount included in AGI		Number of returns		Amount included in AGI		Net income		Net loss		Net income		Net loss	
	(69)	(70)	(71)	(72)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)		
All returns, total.....	4,221	6,055	5,900	4,811	8,211	2,244	2,392	1,741	1,877	4,311	4,611	14,431	14,261			
No adjusted gross income	52.74	57.57	70.21	42.54	47.41	12.08	9.92	9.65	7.48	23.57	12.28	30.44	6.90			
\$1 under \$1,000	0.00	0.00	0.00	57.44	64.92	40.09	46.66	35.03	61.66	96.07	34.36	0.00	0.00			
\$1,000 under \$2,000	98.51	70.47	65.08	38.20	58.94	33.35	54.90	26.77	40.58	46.97	77.91	99.98	99.98			
\$2,000 under \$3,000	92.51	92.51	92.16	40.54	51.94	21.01	26.66	23.58	28.62	41.32	49.43	0.00	0.00			
\$3,000 under \$4,000	57.92	58.85	56.51	35.99	41.58	17.59	22.11	19.62	23.78	41.75	48.39	99.59	90.23			
\$4,000 under \$5,000	29.15	38.38	37.35	35.99	41.58	17.59	22.11	19.62	23.78	41.75	48.39	0.00	0.00			
\$5,000 under \$6,000	35.56	43.59	46.32	38.17	45.02	17.26	25.58	19.63	27.29	44.90	57.35	98.91	98.14			
\$6,000 under \$7,000	24.41	31.72	36.74	41.30	54.86	18.97	28.26	17.35	24.63	50.99	68.72	99.98	99.98			
\$7,000 under \$8,000	34.98	43.17	41.23	36.44	42.25	16.33	24.40	22.95	33.63	35.60	56.95	0.00	0.00			
\$8,000 under \$9,000	24.07	41.58	30.78	41.63	48.56	17.92	25.97	17.43	21.92	28.45	31.07	99.79	99.79			
\$9,000 under \$10,000	27.17	37.05	34.24	35.49	38.74	16.06	24.28	17.08	22.60	56.67	67.30	0.00	0.00			
\$10,000 under \$11,000	28.47	41.81	43.08	41.24	48.64	20.14	30.35	16.34	21.19	43.83	62.55	71.75	90.44			
\$11,000 under \$12,000	22.54	31.35	34.11	76.94	88.94	17.77	25.16	14.62	19.79	34.20	53.17	0.00	0.00			
\$12,000 under \$13,000	33.32	43.90	50.36	45.34	69.90	19.44	31.67	18.81	23.25	41.22	58.52	92.56	71.53			
\$13,000 under \$14,000	35.45	53.15	64.76	31.91	37.78	17.34	24.69	15.65	19.58	48.63	78.64	0.00	0.00			
\$14,000 under \$15,000	33.93	45.44	43.61	33.79	39.94	17.09	27.07	16.60	21.32	76.00	99.97	0.00	0.00			
\$15,000 under \$16,000	28.31	37.47	44.99	45.32	53.41	17.09	26.03	17.18	19.86	45.40	59.23	0.00	0.00			
\$16,000 under \$17,000	35.47	46.93	45.23	45.16	82.01	17.49	27.80	14.91	20.17	27.73	48.47	99.79	98.91			
\$17,000 under \$18,000	32.59	46.62	43.65	46.03	53.17	16.95	22.08	13.15	16.33	43.80	50.67	58.78	82.19			
\$18,000 under \$19,000	24.12	30.69	33.44	41.23	45.88	16.63	26.21	15.19	19.55	46.92	69.82	0.00	0.00			
\$19,000 under \$20,000	25.53	34.70	38.77	49.99	52.44	19.48	28.68	14.54	20.20	33.38	54.72	99.97	99.97			
\$20,000 under \$25,000	13.12	18.24	19.52	14.91	16.31	7.26	12.07	5.90	8.98	15.60	24.72	90.13	70.11			
\$25,000 under \$30,000	12.89	18.63	20.04	17.26	40.58	7.55	12.90	6.03	7.58	18.63	28.95	70.36	78.42			
\$30,000 under \$40,000	10.32	20.44	15.74	11.24	19.03	5.95	10.91	4.53	5.17	12.24	22.04	40.27	45.79			
\$40,000 under \$50,000	11.87	18.00	19.86	12.16	15.73	7.03	14.27	4.82	4.82	11.65	22.22	39.49	38.28			
\$50,000 under \$75,000	7.96	13.50	13.25	7.61	18.57	4.04	7.56	2.88	3.79	7.10	15.81	22.44	27.65			
\$75,000 under \$100,000	12.32	18.92	20.96	14.11	26.27	6.06	11.65	4.05	4.31	9.76	17.38	31.06	34.04			
\$100,000 under \$200,000	7.92	18.45	13.99	8.45	18.54	3.05	5.12	2.33	3.00	5.03	9.76	13.91	22.60			
\$200,000 under \$500,000	10.75	25.53	30.47	9.20	22.02	3.23	6.63	2.62	3.56	5.01	9.43	14.83	30.81			
\$500,000 under \$1,000,000	27.57	31.84	25.34	6.33	11.12	5.55	17.91	3.99	2.94	9.89	17.14	7.05	15.90			
\$1,000,000 or more	2.60	1.10	2.41	3.69	8.03	0.96	1.88	0.83	1.12	1.15	2.09	3.96	1.37			
Taxable returns, total.....	4,391	6,201	6,111	5,041	8,761	2,411	3,161	1,841	1,877	4,511	4,831	15,181	14,501			
No adjusted gross income	38.57	23.85	34.27	58.19	58.32	28.62	20.49	17.98	17.33	30.97	24.63	48.63	9.12			
\$1 under \$1,000	0.00	0.00	0.00	0.00	0.00	79.72	0.54	0.00	6.07	79.72	43.65	0.00	0.00			
\$1,000 under \$2,000	0.00	0.00	0.00	99.98	99.98	71.35	67.22	0.00	0.00	99.77	99.36	0.00	0.00			
\$2,000 under \$3,000	0.00	0.00	0.00	0.00	0.00	99.98	99.98	0.00	0.00	99.32	87.04	0.00	0.00			
\$3,000 under \$4,000	69.03	88.70	89.80	99.98	99.98	50.65	64.30	70.38	64.81	99.98	99.96	91.98	91.98			
\$4,000 under \$5,000	56.83	66.20	70.16	57.72	62.23	27.02	32.48	43.09	48.26	72.62	71.17	0.00	0.00			
\$5,000 under \$6,000	49.89	57.27	61.28	57.58	58.52	25.24	43.17	34.05	44.89	57.57	68.63	98.91	98.14			
\$6,000 under \$7,000	31.81	39.67	43.82	42.83	47.17	28.13	39.47	25.92	42.30	97.76	64.98	0.00	0.00			
\$7,000 under \$8,000	48.75	53.82	59.02	42.47	49.93	20.73	31.70	27.72	34.09	37.80	57.91	0.00	0.00			
\$8,000 under \$9,000	28.62	37.62	38.04	50.60	57.33	21.10	28.43	20.17	25.75	33.69	36.83	0.00	0.00			
\$9,000 under \$10,000	29.43	34.26	36.96	40.62	44.57	20.83	29.01	20.14	27.41	68.01	71.76	0.00	0.00			
\$10,000 under \$11,000	31.15	43.70	44.65	41.24	48.64	21.47	32.59	18.65	23.96	49.06	64.42	71.75	90.44			
\$11,000 under \$12,000	23.15	31.90	34.64	76.94	88.94	18.59	27.01	15.56	21.33	36.34	53.86	0.00	0.00			
\$12,000 under \$13,000	35.34	44.68	51.00	45.41	69.97	20.26	37.63	23.33	30.90	43.09	50.89	99.98	99.98			
\$13,000 under \$14,000	37.90	56.02	67.25	31.91	37.78	19.62	29.80	16.54	22.42	48.63	78.64	0.00	0.00			
\$14,000 under \$15,000	35.29	47.45	45.11	33.79	39.94	21.02	30.90	18.14	24.11	76.00	99.97	0.00	0.00			
\$15,000 under \$16,000	28.35	37.53	45.03	45.32	53.41	18.00	27.34	17.88	21.61	46.40	66.58	0.00	0.00			
\$16,000 under \$17,000	35.47	46.93	45.23	45.16	82.01	18.10	28.85	15.59	22.61	28.05	51.52	99.85	99.85			
\$17,000 under \$18,000	33.20	46.77	43.92	49.61	58.63	17.86	22.86	13.86	17.86	50.84	59.17	99.96	99.96			
\$18,000 under \$19,000	24.20	30.73	33.48	41.23	45.88	17.98	30.00	15.76	22.15	43.48	71.21	0.00	0.00			
\$19,000 under \$20,000	25.62	34.86	38.98	49.99	52.44	20.49	28.92	14.59	20.59	33.75	56.64	0.00	0.00			
\$20,000 under \$25,000	13.23	18.57	19.81	15.10	16.31	7.44	12.51	6.07	9.26	15.72	25.04	93.42	99.31			
\$25,000 under \$30,000	13.00	18.85	20.16	17.26	40.58	7.67	13.31	6.16	7.95	19.33	32.00	70.36	78.42			
\$30,000 under \$40,000	10.33	20.45	15.76	11.32	19.07	6.01	11.14	4.61	5.33	12.45	23.24	40.92	47.52			
\$40,000 under \$50,000	11.87	18.02	19.88	12.19	15.98	7.09	14.48	4.31	4.90	11.71	22.74	39.49	38.28			
\$50,000 under \$75,000	8.00	13.63	13.31	7.63	18.58	4.07	7.61	2.90	3.82	7.14	15.88	23.45	28.33			
\$75,000 under \$100,000	12.33	18.93	20.97	14.11	26.27	6.08	11.66	4.07	4.34	9.80	17.44	31.06	34.04			
\$100,000 under \$200,000	7.92	18.45	13.99	8.47	18.63	3.06	5.15	2.35	3.01	5.03	9.82	13.99	22.76			
\$200,000 under \$500,000	10.75	25.54	30.48	9.21	22.04	3.23	6.65	2.63	3.59	5.02	9.47	14.87	30.87			
\$500,000 under \$1,000,000	27.57	31.84	25.34	6.33	11.12	5.55	17.94	4.00	2.95	9.91	17.15	7.07	15.91			
\$1,000,000 or more	2.60	1.10	2.41	3.69	8.03	0.96	1.88	0.83	1.12	1.15	2.09	3.98	1.37			
Nontaxable returns, total.....	14.83	24.11	22.69	14.86	19.00	6.22	7.21	5.40	5.43	13.81	14.41	38.42	38.45			

Footnote(s) at end of table

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental income				Net loss				Total income				Total loss				Partnership				Net income				Net loss				
	Net income		Net loss		Total income		Total loss		Expense deduction		Net income		Net loss		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount				
	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)					
All returns, total	7.11	10.56	11.90	16.28	2.29	2.13	1.96	1.27	7.81	10.84	2.74	2.49	2.17	1.43	43.68	55.44	43.36	55.44	13.35	6.45	9.41	3.26	43.95	46.49	19.02	12.33	2.17	1.43	3.47
No adjusted gross income	49.68	45.87	43.36	55.44	13.35	6.45	9.41	3.26	43.95	46.49	19.02	12.33	2.17	1.43	43.68	55.44	43.36	55.44	13.35	6.45	9.41	3.26	43.95	46.49	19.02	12.33	2.17	1.43	3.47
\$1 under \$1,000	89.28	76.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000 under \$2,000	70.43	70.28	70.70	71.46	33.64	40.71	39.19	35.20	99.98	99.98	40.19	41.55	51.70	49.38	37.91	40.33	39.19	40.33	33.64	40.71	39.19	35.20	99.98	99.98	40.19	41.55	51.70	49.38	37.91
\$2,000 under \$3,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$3,000 under \$4,000	48.89	55.91	99.71	99.71	36.11	35.01	42.86	35.18	97.21	97.21	36.98	41.75	44.39	35.83	34.81	37.21	36.98	37.21	36.11	35.01	42.86	35.18	97.21	97.21	36.98	41.75	44.39	35.83	34.81
\$4,000 under \$5,000	36.16	40.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$6,000	36.02	45.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$6,000 under \$7,000	57.71	65.66	99.63	99.63	26.23	38.29	33.21	46.92	99.95	99.95	27.04	38.52	38.32	41.62	34.81	38.52	27.04	38.52	26.23	38.29	33.21	46.92	99.95	99.95	27.04	38.52	38.32	41.62	34.81
\$7,000 under \$8,000	35.38	58.98	59.14	61.31	23.64	30.11	42.45	43.52	99.98	99.98	28.17	35.45	35.38	41.93	35.38	35.45	28.17	35.45	23.64	30.11	42.45	43.52	99.98	99.98	28.17	35.45	35.38	41.93	35.38
\$8,000 under \$9,000	50.95	59.97	99.98	99.98	26.17	35.45	27.93	30.09	99.98	99.98	26.17	35.45	27.93	30.09	50.95	59.97	99.98	99.98	26.17	35.45	27.93	30.09	99.98	99.98	26.17	35.45	27.93	30.09	50.95
\$9,000 under \$10,000	44.20	43.86	99.98	99.98	25.15	32.52	35.47	33.79	99.98	99.98	25.15	32.52	35.47	33.79	44.20	43.86	99.98	99.98	25.15	32.52	35.47	33.79	99.98	99.98	25.15	32.52	35.47	33.79	44.20
\$10,000 under \$11,000	35.35	41.37	99.98	99.98	24.28	34.19	27.32	33.23	99.98	99.98	24.28	34.19	27.32	33.23	35.35	41.37	99.98	99.98	24.28	34.19	27.32	33.23	99.98	99.98	24.28	34.19	27.32	33.23	35.35
\$11,000 under \$12,000	37.78	45.45	99.97	99.97	27.53	40.14	25.76	30.05	99.97	99.97	27.53	40.14	25.76	30.05	37.78	45.45	99.97	99.97	27.53	40.14	25.76	30.05	99.97	99.97	27.53	40.14	25.76	30.05	37.78
\$12,000 under \$13,000	85.47	72.76	99.97	99.97	33.94	40.11	25.76	30.05	99.97	99.97	33.94	40.11	25.76	30.05	85.47	72.76	99.97	99.97	33.94	40.11	25.76	30.05	99.97	99.97	33.94	40.11	25.76	30.05	85.47
\$13,000 under \$14,000	50.84	65.92	99.97	99.97	32.08	47.26	27.63	34.46	99.97	99.97	32.08	47.26	27.63	34.46	50.84	65.92	99.97	99.97	32.08	47.26	27.63	34.46	99.97	99.97	32.08	47.26	27.63	34.46	50.84
\$14,000 under \$15,000	44.77	58.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.77	58.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$15,000 under \$16,000	49.50	56.09	98.09	98.09	25.00	38.27	25.31	30.14	98.09	98.09	25.00	38.27	25.31	30.14	49.50	56.09	98.09	98.09	25.00	38.27	25.31	30.14	98.09	98.09	25.00	38.27	25.31	30.14	49.50
\$16,000 under \$17,000	56.84	64.56	99.97	99.97	26.32	40.41	20.67	23.25	99.97	99.97	26.32	40.41	20.67	23.25	56.84	64.56	99.97	99.97	26.32	40.41	20.67	23.25	99.97	99.97	26.32	40.41	20.67	23.25	56.84
\$17,000 under \$18,000	48.07	56.71	99.98	99.98	28.87	44.57	24.65	26.29	99.98	99.98	28.87	44.57	24.65	26.29	48.07	56.71	99.98	99.98	28.87	44.57	24.65	26.29	99.98	99.98	28.87	44.57	24.65	26.29	48.07
\$18,000 under \$19,000	44.12	55.33	97.86	97.86	23.46	32.27	23.35	27.93	97.86	97.86	23.46	32.27	23.35	27.93	44.12	55.33	97.86	97.86	23.46	32.27	23.35	27.93	97.86	97.86	23.46	32.27	23.35	27.93	44.12
\$19,000 under \$20,000	68.30	66.61	99.98	99.98	22.77	38.90	19.99	26.35	99.98	99.98	22.77	38.90	19.99	26.35	68.30	66.61	99.98	99.98	22.77	38.90	19.99	26.35	99.98	99.98	22.77	38.90	19.99	26.35	68.30
\$20,000 under \$25,000	23.22	32.22	99.98	99.98	10.29	16.14	9.82	11.53	99.98	99.98	10.29	16.14	9.82	11.53	23.22	32.22	99.98	99.98	10.29	16.14	9.82	11.53	99.98	99.98	10.29	16.14	9.82	11.53	23.22
\$25,000 under \$30,000	21.29	31.86	99.97	99.97	10.32	15.77	9.01	10.78	99.97	99.97	10.32	15.77	9.01	10.78	21.29	31.86	99.97	99.97	10.32	15.77	9.01	10.78	99.97	99.97	10.32	15.77	9.01	10.78	21.29
\$30,000 under \$40,000	20.62	30.21	99.97	99.97	9.32	12.81	6.20	7.12	99.97	99.97	9.32	12.81	6.20	7.12	20.62	30.21	99.97	99.97	9.32	12.81	6.20	7.12	99.97	99.97	9.32	12.81	6.20	7.12	20.62
\$40,000 under \$50,000	22.42	33.13	97.81	97.81	40.59	6.65	11.33	6.08	97.81	97.81	40.59	6.65	11.33	6.08	22.42	33.13	97.81	97.81	40.59	6.65	11.33	6.08	97.81	97.81	40.59	6.65	11.33	6.08	22.42
\$50,000 under \$75,000	20.12	32.95	30.27	30.27	3.41	6.30	2.98	3.79	30.27	30.27	3.41	6.30	2.98	3.79	20.12	32.95	30.27	30.27	3.41	6.30	2.98	3.79	30.27	30.27	3.41	6.30	2.98	3.79	20.12
\$75,000 under \$100,000	23.52	30.53	28.01	29.87	4.17	6.90	3.48	3.55	28.01	29.87	4.17	6.90	3.48	3.55	23.52	30.53	28.01	29.87	4.17	6.90	3.48	3.55	28.01	29.87	4.17	6.90	3.48	3.55	23.52
\$100,000 under \$200,000	15.39	24.60	19.15	25.19	1.91	3.43	1.72	2.18	19.15	25.19	1.91	3.43	1.72	2.18	15.39	24.60	19.15	25.19	1.91	3.43	1.72	2.18	19.15	25.19	1.91	3.43	1.72	2.18	15.39
\$200,000 under \$500,000	24.99	67.34	18.24	22.44	2.08	3.84	1.80	2.35	18.24	22.44	2.08	3.84	1.80	2.35	24.99	67.34	18.24	22.44	2.08	3.84	1.80	2.35	18.24	22.44	2.08	3.84	1.80	2.35	24.99
\$500,000 under \$1,000,000	44.85	69.11	12.95	22.64	3.75	6.82	3.29	7.03	12.95	22.64	3.75	6.82	3.29	7.03	44.85	69.11	12.95	22.64	3.75	6.82	3.29	7.03	12.95	22.64	3.75	6.82	3.29	7.03	44.85
\$1,000,000 or more	7.69	13.04	13.75	17.17	0.55	0.59	0.50	0.37	13.75	17.17	0.55	0.59	0.50	0.37	7.69	13.04	13.75	17.17	0.55	0.59	0.50	0.37	13.75	17.17	0.55	0.59	0.50	0.37	7.69
Taxable returns, total	7.64	11.20	12.73	17.17	2.37	2.23	2.05	1.28	7.89	11.38	2.83	2.56	2.28	1.44	7.73	11.20	12.73	17.17	2.37	2.23	2.05	1.28	7.89	11.38	2.83	2.56	2.28	1.44	7.73
No adjusted gross income	1.36	95.52	98.48	98.48	23.20	7.54	20.16	7.15	26.24	24.39	28.66	15.49	21.32	7.73															

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Estate or trust										Small Business Corporation															
	Total income			Total loss			Net income				Net loss			Total income			Total loss			Expense deduction			Net income		Net loss	
	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Net income		Number of returns (102)	Amount (103)	Number of returns (104)	Total income		Number of returns (106)	Total loss		Number of returns (108)	Expense deduction		Number of returns (110)	Net income		Number of returns (112)	Net loss			
						Amount (101)	Amount (105)				Amount (107)	Amount (111)		Amount (113)												
All returns, total	4,23	4,38	14,11	12,41	4,25	4,40	13,69	15,96	13,69	5,21	2,95	4,85	3,70	13,96	19,05	5,49	3,05	5,03	3,90	7,46						
\$1 under \$1,000	25.99	13.40	58.50	26.46	26.17	13.58	62.63	26.75	60.98	24.50	8.29	15.91	7.26	44.58	15.08	32.98	9.06	16.27	87.38							
\$1,000 under \$2,000	71.47	74.63	96.76	98.32	72.63	75.81	96.76	96.76	96.76	70.67	92.84	94.91	87.36	0.00	0.00	0.00	95.06	94.91	87.38							
\$2,000 under \$3,000	31.56	36.37	99.96	99.96	31.56	36.37	99.96	99.96	99.96	98.20	66.65	67.14	68.57	0.00	0.00	0.00	98.20	98.20	68.57							
\$3,000 under \$4,000	38.16	45.48	69.13	83.63	38.16	45.48	69.13	83.63	83.63	57.23	55.51	67.18	61.87	0.00	0.00	0.00	66.88	67.18	77.08							
\$4,000 under \$5,000	31.47	33.62	99.95	99.96	31.47	33.62	99.95	99.96	99.96	65.03	94.76	64.72	61.46	0.00	0.00	0.00	72.06	83.94	89.53							
\$5,000 under \$6,000	31.80	41.06	0.00	0.00	31.80	41.06	0.00	0.00	0.00	97.83	80.16	52.52	77.11	0.00	0.00	0.00	77.11	53.17	55.59							
\$6,000 under \$7,000	34.87	37.27	70.68	87.04	34.87	37.27	70.68	87.04	87.04	99.91	99.93	52.20	59.32	0.00	0.00	0.00	99.95	52.20	59.38							
\$7,000 under \$8,000	38.17	45.07	99.98	99.98	38.17	45.07	99.98	99.98	99.98	68.54	72.24	34.72	45.14	0.00	0.00	0.00	68.54	34.75	45.15							
\$8,000 under \$9,000	48.63	55.91	99.98	99.98	48.63	55.91	99.98	99.98	99.98	55.79	76.21	55.60	57.40	0.00	0.00	0.00	59.13	55.61	57.57							
\$9,000 under \$10,000	31.28	40.97	0.00	0.00	31.28	40.97	0.00	0.00	0.00	83.06	98.83	67.37	59.27	0.00	0.00	0.00	83.06	67.37	59.27							
\$10,000 under \$11,000	53.87	1.36	53.87	53.87	49.74	53.87	1.36	53.87	53.87	54.89	64.49	59.87	52.49	0.00	0.00	0.00	84.65	59.87	52.50							
\$11,000 under \$12,000	49.35	52.35	0.00	0.00	49.35	52.35	0.00	0.00	0.00	72.97	81.57	47.36	46.85	99.93	99.93	72.97	76.13	49.31	47.71							
\$12,000 under \$13,000	54.87	74.09	0.00	0.00	54.87	74.09	0.00	0.00	0.00	88.05	68.35	93.73	62.80	0.00	0.00	0.00	91.61	93.81	76.54							
\$13,000 under \$14,000	37.51	56.85	99.98	99.98	37.51	56.85	99.98	99.98	99.98	69.78	60.25	40.98	47.58	0.00	0.00	0.00	69.79	40.98	47.58							
\$14,000 under \$15,000	27.68	38.59	94.83	99.68	27.68	38.59	94.83	99.63	99.63	61.04	71.35	49.59	78.68	0.00	0.00	0.00	70.43	49.59	78.71							
\$15,000 under \$16,000	40.38	0.00	0.00	0.00	35.19	40.38	0.00	0.00	0.00	88.69	89.35	55.69	49.38	99.98	99.98	91.36	94.84	55.71	50.96							
\$16,000 under \$17,000	37.27	45.14	0.00	0.00	37.27	45.14	0.00	0.00	0.00	63.78	93.62	48.03	42.11	97.21	97.21	76.84	94.15	48.04	42.11							
\$17,000 under \$18,000	40.08	64.68	94.48	97.70	40.08	64.71	99.71	99.71	99.71	65.25	65.41	56.73	65.41	0.00	0.00	0.00	65.41	56.73	65.41							
\$18,000 under \$19,000	35.81	40.44	0.00	0.00	35.81	40.44	0.00	0.00	0.00	45.82	62.36	53.34	67.83	99.95	99.95	45.82	62.36	53.34	67.83							
\$19,000 under \$20,000	38.23	47.39	0.00	0.00	38.23	47.39	0.00	0.00	0.00	72.86	84.53	39.85	52.21	99.97	99.97	72.86	84.53	39.85	51.59							
\$20,000 under \$25,000	36.15	50.96	97.63	97.63	36.20	50.98	0.00	0.00	0.00	45.31	58.07	37.20	47.49	99.96	99.96	50.73	60.05	37.20	46.51							
\$25,000 under \$30,000	15.32	20.29	58.41	88.13	15.32	20.29	58.41	88.13	88.13	29.36	32.27	20.14	24.74	57.70	80.56	28.70	42.09	20.17	25.96							
\$30,000 under \$40,000	16.62	25.55	51.48	61.52	16.62	25.56	52.57	61.68	61.68	21.53	30.03	23.09	27.18	85.03	92.78	22.06	30.87	24.17	24.85							
\$40,000 under \$50,000	12.21	17.34	32.78	49.16	12.26	17.36	32.78	49.16	49.16	14.17	18.55	15.00	14.67	51.47	47.46	14.54	14.84	14.98	14.84							
\$50,000 under \$75,000	12.85	21.22	41.74	43.68	12.85	21.22	41.74	43.71	43.71	15.75	23.78	14.37	13.93	32.61	42.19	16.43	26.03	14.44	13.95							
\$75,000 under \$100,000	6.36	10.99	24.91	29.41	6.37	11.03	29.36	32.27	32.27	8.48	12.56	8.52	10.36	21.84	29.18	8.79	12.88	8.79	10.81							
\$100,000 under \$200,000	9.46	15.97	22.78	16.09	9.52	16.04	26.27	42.46	42.46	10.22	13.65	9.41	9.14	24.82	31.01	10.71	14.24	9.87	9.59							
\$200,000 under \$500,000	4.26	7.96	11.34	16.09	4.32	8.04	12.78	18.25	18.25	4.78	7.04	4.82	7.25	12.81	15.80	5.09	7.58	5.12	8.06							
\$500,000 under \$1,000,000	4.57	7.33	9.34	9.08	4.61	7.41	11.03	16.06	16.06	4.07	4.81	4.28	4.23	11.02	11.39	4.30	4.99	4.62	4.54							
\$1,000,000 or more	9.18	11.25	19.64	9.08	9.31	11.42	6.70	10.19	10.19	5.56	4.91	5.07	5.78	5.51	6.41	5.97	5.14	6.19	6.85							
 taxable returns, total	4,37	4,50	15,02	13,60	4,39	4,53	17,02	15,78	15,43	5,41	2,97	5,31	3,57	14,41	19,95	5,64	3,03	5,57	3,76							
No adjusted gross income	30.94	11.98	32.34	15.29	31.26	12.03	34.75	15.43	27.88	27.88	18.95	26.08	13.39	66.76	85.23	21.44	20.08	27.96	13.12							
\$1 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.59	95.33							
\$1,000 under \$2,000	33.32	37.63	0.00	0.00	33.32	37.63	0.00	0.00	0.00	99.63	99.63	87.59	95.11	0.00	0.00	0.00	99.63	99.63	1.36							
\$2,000 under \$3,000	56.71	62.82	97.21	97.21	56.71	62.82	97.21	97.21	97.21	99.98	99.98	99.98	88.65	0.00	0.00	0.00	99.98	74.35	88.65							
\$3,000 under \$4,000	37.74	38.70	99.95	99.96	37.74	38.70	99.95	99.96	99.96	74.35	99.98	64.64	64.64	0.00	0.00	0.00	64.64	69.95	65.43							
\$4,000 under \$5,000	34.93	44.54	0.00	0.00	34.93	44.54	0.00	0.00	0.00	99.98	99.98	0.00	0.00	0.00	0.00	0.00	99.98	0.00	0.00							
\$5,000 under \$6,000	40.13	42.23	99.97	99.97	40.13	42.23	99.97	99.97	99.97	99.91	99.91	0.34	0.07	0.00	0.00	0.00	99.98	99.98	0.00							
\$6,000 under \$7,000	38.17	45.07	0.00	0.00	38.17	45.07	0.00	0.00	0.00	69.06	74.75	99.95	99.86	0.00	0.00	0.00	69.06	74.75	99.95							
\$7,000 under \$8,000	57.44	70.44	99.98	99.98	57.44	70.44	99.98	99.98	99.98	86.52	92.09	80.57	98.87	0.00	0.00	0.00	86.52	80.57	98.86							
\$8,000 under \$9,000	35.26	45.80	0.00	0.00	35.26	45.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
\$9,000 under \$10,000	57.26	61.21	0.00	0.00	57.26	61.21	0.00	0.00	0.00	50.16	61.10	99.81	96.63	0.00	0.00	0.00	99.81	96.71	96.71							
\$10,000 under \$11,000	65.89	65.15	0.00	0.00	65.89	65.15	0.00	0.00	0.00	93.46	93.46	95.47	71.26	0.00	0.00	0.00	93.46	95.47	71.26							
\$11,000 under \$12,000	51.87	74.03	0.00	0.00	51.87	74.03	0.00	0.00	0.00	91.64	92.43	1.36	1.36	0.00	0.00	0.00	91.64	92.43	1.36							
\$12,000 under \$13,000	40.30	59.77	99.98	99.98	40.30	59.77	99.98	99.98	99.98	70.70	72.28	63.44	75.26	0.00	0.00	0.00	70.70	72.28	75.26							
\$13,000 under \$14,000	38.73	39.68	94.83	99.68	37.81	39.53	94.83	99.63	99.63	70.70	71.42	86.49	90.62	0.00	0.00	0.00	70.70	71.42	86.49							
\$14,000 under \$15,000	35.93	41.13	0.00	0.00	35.93	41.13	0.00	0.00	0.00	91.42	97.15	93.51	87.47	99.98	99.98	91.42	95.26	93.51	87.47							
\$15,000 under \$16,000	0.00	0.00	0.00	0.00	0.00	48.04	0.00	0.00	0.00	0.45	0.30	99.92	98.50	0.00	0.00	0.45	0.35	99.97	99.97							
\$16,000 under \$17,000	37.61	46.04	0.00	0.00	37.61	46.04	0.00	0.00	0.00	99.91	99.91	61.00	98.87	0.00	0.00	99.91	99.91	61.00	98.87							
\$17,000 under \$18,000	38.98	60.78	94.86	97.06	38.98	60.78	94.86	97.06	97.06	72.86	62.56	71.00	87.83	99.98	99.98	72.86	62.56	71.00	87.83							
\$18,000 under \$19,000	38.24	47.39	0.00	0.00	38.24	47.39	0.00	0.00	0.00	73.81	73.81	43.28	57.81	99.97	99.97	73.81	73.81	43.28	57.81							
\$19,000 under \$20,000	36.25	51.06	0.00	0.00	36.25	51.06	0.00	0.00	0.00	45.31	58.07	37.93	51.76	99.96	99.96	58.07	60.05	37.93	51.76							
\$20,000 under \$25,000	15.70	20.89	70.65	89.12	15.70	20.89	70.65	89.12	89.12	28.70	39.73	22.71	29.51	57.70	80.56	29.51	40.17	22.74	30.80							
\$25,000 under \$30,000	16.65	25.69	65.26	78.94	16.85	25.70	67.12	81.00	81.00	21.85	31.24	26.56	35.86	85.03	92.78	26.56	32.18	28.20	30.96							
\$30,000 under \$40,000	12.66	16.95	34.80	46.07	12.45	16.97	34.80	46.07	46.07	14.63	19.65	16.13	16.41	42.31	49.64	14.63	42.31	15.93	16.95							
\$40,000 under \$50,000	12.66	16.95	34.80	46.07	12.45	16.97	34.80	46.07	46.07	14.63	19.65	16.13	16.41	42.31	49.64	14.63	42.31	15.93	16.95							
\$50,000 under \$75,000	6																									

Footnote(s) at end of table

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Windfall profit tax refunds			Windfall profit tax withheld			Unemployment compensation			In adjusted gross income			Other income			Statutory adjustments ¹		
	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (131)
All returns, total	8,64	11,95	4,50	6,11	1,48	2,13	1,92	2,56	2,00	3,46	4,13	2,24	0,51	0,68				
No adjusted gross income	27 73	14 66	30 96	10 00	18 33	25 50	93 27	67 16	16 76	13 03	7 67	3 07	11 34	12 88				
\$1 under \$1,000	69 03	88 18	77 87	54 32	13 43	16 60	0 00	0 00	32 37	40 69	15 99	8 06	26 66	29 46				
\$1,000 under \$2,000	99 21	99 79	59 45	53 92	10 41	13 42	69 53	70 16	23 04	26 19	26 52	26 52	18 37	24 96				
\$2,000 under \$3,000	0 00	0 00	79 70	13 39	10 57	12 86	69 53	95 17	20 75	27 45	27 97	8 77	15 45	23 59				
\$3,000 under \$4,000	99 33	99 33	99 29	98 60	9 17	11 72	0 00	0 00	17 19	23 73	29 66	20 31	12 95	22 09				
\$4,000 under \$5,000	70 42	96 81	90 35	95 38	8 42	10 57	99 24	86 71	16 92	25 99	25 72	13 13	10 04	14 60				
\$5,000 under \$6,000	0 00	0 00	0 00	0 00	0 00	12 12	70 67	96 50	18 06	27 97	34 49	15 90	9 62	14 30				
\$6,000 under \$7,000	0 00	0 00	99 79	92 53	8 41	10 81	44 71	77 28	14 97	22 77	29 21	35 61	8 24	14 95				
\$7,000 under \$8,000	85 78	57 63	63 56	67 08	7 95	10 66	37 78	55 70	17 68	35 21	32 49	26 67	7 63	14 04				
\$8,000 under \$9,000	98 73	97 99	69 45	61 92	8 21	10 96	35 34	45 57	15 17	24 88	23 52	10 36	7 59	12 08				
\$9,000 under \$10,000	99 98	99 98	94 77	98 62	8 23	11 86	24 61	28 40	19 69	31 43	35 36	22 31	6 77	10 74				
\$10,000 under \$11,000	81 02	95 81	57 50	52 36	9 27	13 08	24 35	30 04	16 77	33 39	34 71	14 56	7 16	10 50				
\$11,000 under \$12,000	99 63	99 63	50 02	67 10	8 97	12 43	19 23	23 90	19 41	33 09	31 66	27 71	6 38	10 12				
\$12,000 under \$13,000	98 03	99 33	50 41	59 95	9 60	12 82	15 34	19 78	17 48	37 69	36 58	19 18	6 14	9 93				
\$13,000 under \$14,000	0 00	0 00	85 18	76 10	9 89	14 20	15 58	18 68	18 73	28 66	37 14	26 22	5 83	8 49				
\$14,000 under \$15,000	70 44	71 49	65 96	59 32	9 23	12 96	13 52	17 50	22 15	45 30	49 00	14 33	5 86	8 89				
\$15,000 under \$16,000	89 42	91 01	64 71	64 73	10 28	15 05	14 66	19 21	18 05	36 71	34 84	16 65	5 82	8 39				
\$16,000 under \$17,000	56 33	62 31	41 24	42 94	11 18	16 26	13 73	18 36	19 09	32 98	33 26	21 73	5 71	7 86				
\$17,000 under \$18,000	0 00	0 00	97 88	98 63	10 59	14 93	11 34	15 97	17 00	43 95	34 70	21 73	5 71	8 00				
\$18,000 under \$19,000	96 21	86 34	78 66	50 62	10 83	14 62	10 83	13 68	14 92	23 33	35 04	25 33	5 33	7 63				
\$19,000 under \$20,000	99 84	99 85	39 97	55 06	10 90	15 31	10 90	13 78	17 39	34 28	37 58	14 86	5 04	6 56				
\$20,000 under \$25,000	38 31	41 14	22 75	53 33	4 16	5 87	4 16	5 33	6 25	15 15	18 59	12 03	1 85	2 88				
\$25,000 under \$30,000	45 80	47 74	33 33	35 37	4 47	6 16	4 47	6 00	6 58	16 99	19 10	11 33	1 87	2 76				
\$30,000 under \$40,000	25 45	39 66	13 92	25 78	3 99	5 68	3 99	5 60	4 77	11 40	16 10	7 97	1 35	1 86				
\$40,000 under \$50,000	26 28	45 19	16 15	29 67	6 44	8 95	6 44	8 95	5 64	15 95	15 67	8 93	1 71	1 79				
\$50,000 under \$75,000	13 23	41 08	7 15	32 74	5 69	7 76	5 69	7 76	3 25	8 19	10 99	5 09	0 87	1 29				
\$75,000 under \$100,000	17 13	29 72	8 04	17 89	18 63	21 47	18 63	21 47	5 60	14 10	15 03	11 84	2 19	2 42				
\$100,000 under \$200,000	8 15	16 75	3 93	11 69	15 14	21 30	15 14	21 30	2 93	6 79	8 24	6 90	1 09	1 83				
\$200,000 under \$500,000	7 13	11 32	3 60	8 68	20 58	23 54	20 58	23 54	3 29	7 12	9 10	7 30	1 39	2 70				
\$500,000 under \$1,000,000	12 63	7 70	6 56	10 86	16 58	23 22	16 58	23 22	5 77	7 97	16 84	3 04	2 68	6 58				
\$1,000,000 or more	1 66	3 27	0 81	14 86	14 86	65 18	14 86	65 18	0 88	1 07	2 32	0 45	0 52	0 90				
Taxable returns, total	8,91	12,96	4,61	6,31	1,65	2,36	1,93	2,58	2,09	3,71	5,91	2,51	0,52	0,68				
No adjusted gross income	45 62	51 89	39 12	21 44	0 00	0 00	0 00	0 00	40 15	35 76	20 87	7 08	26 73	21 87				
\$1 under \$1,000	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	62 93	62 21	56 36	56 54	67 43	50 18				
\$1,000 under \$2,000	0 00	0 00	55 29	64 32	0 00	0 00	0 00	0 00	91 22	41 91	97 63	97 63	99 74	91 26				
\$2,000 under \$3,000	0 00	0 00	92 15	38 56	99 98	99 98	0 00	0 00	70 70	80 78	48 24	64 06	58 79	77 85				
\$3,000 under \$4,000	0 00	0 00	0 00	0 00	17 04	21 77	0 00	0 00	24 05	32 48	72 77	22 33	33 56	67 09				
\$4,000 under \$5,000	70 68	96 87	93 27	17 95	12 44	15 86	99 98	99 98	25 30	35 91	15 80	21 20	16 80	21 80				
\$5,000 under \$6,000	0 00	0 00	0 00	0 00	13 46	17 40	70 70	86 50	23 76	43 53	49 69	16 96	14 71	20 36				
\$6,000 under \$7,000	0 00	0 00	0 45	0 03	11 99	15 15	44 71	77 28	20 10	30 99	47 54	13 24	12 05	19 70				
\$7,000 under \$8,000	93 27	97 54	68 81	91 18	10 32	13 85	40 81	58 98	22 05	31 75	33 78	26 60	9 91	17 23				
\$8,000 under \$9,000	98 73	99 79	90 13	74 18	9 79	13 72	37 78	51 14	18 21	25 23	33 88	12 71	8 87	13 76				
\$9,000 under \$10,000	99 98	99 98	94 83	98 71	8 82	12 25	26 24	30 71	20 59	33 88	9 07	11 41	7 48	11 60				
\$10,000 under \$11,000	97 63	97 63	67 95	66 76	9 71	13 80	26 10	31 14	18 11	26 16	48 81	14 73	7 54	11 22				
\$11,000 under \$12,000	99 63	99 63	50 22	57 10	9 40	13 07	19 50	24 66	20 97	31 51	38 68	32 06	6 71	10 49				
\$12,000 under \$13,000	0 00	0 00	52 73	70 83	10 04	13 48	15 30	20 80	18 12	39 94	38 26	21 65	6 40	10 09				
\$13,000 under \$14,000	0 00	0 00	85 22	76 14	9 99	14 37	15 58	18 68	19 36	23 34	45 29	21 65	6 02	8 82				
\$14,000 under \$15,000	70 44	71 49	99 63	99 63	9 23	12 96	13 52	17 50	22 77	49 79	50 01	15 35	6 05	9 22				
\$15,000 under \$16,000	99 48	93 05	65 96	68 27	10 44	15 31	14 96	19 67	18 65	39 21	38 67	20 60	5 96	8 59				
\$16,000 under \$17,000	98 91	92 81	59 58	59 58	10 52	13 93	13 93	15 97	17 33	51 63	51 63	18 97	5 82	7 99				
\$17,000 under \$18,000	0 00	0 00	95 76	96 96	10 52	14 93	13 93	15 97	17 33	51 63	51 63	18 97	5 82	7 99				
\$18,000 under \$19,000	89 35	89 35	89 81	68 13	10 83	14 62	10 83	13 68	15 29	23 71	39 03	20 63	5 42	7 79				
\$19,000 under \$20,000	0 00	0 00	42 43	56 95	10 96	15 34	10 96	13 82	17 74	31 13	43 07	14 98	5 08	6 56				
\$20,000 under \$25,000	38 38	45 27	23 71	54 07	4 17	5 89	4 17	5 35	6 35	15 39	19 59	8 39	1 87	2 89				
\$25,000 under \$30,000	47 06	47 39	34 26	37 73	4 48	6 17	4 48	6 01	6 67	17 46	17 46	17 13	1 32	2 87				
\$30,000 under \$40,000	26 28	41 35	15 76	27 76	4 00	5 61	4 00	5 61	5 82	16 32	16 32	9 42	1 32	2 87				
\$40,000 under \$50,000	26 28	41 35	15 76	27 76	4 00	5 61	4 00	5 61	5 82	16 32	16 32	9 42	1 32	2 87				
\$50,000 under \$75,000	13 36																	

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Statutory adjustments — Continued																			
Moving expense			Employee business expense			Payments to an IRA				Payments to a Keogh plan			Foreclosed interest penalty			Alimony paid			
Number of returns	Amount	(128)	Number of returns	Amount	(129)	Number of returns	Amount	(130)	Number of returns	Amount	(131)	Paid in 1984		Number of returns	Amount	(132)	Number of returns	Amount	(133)
												Number of returns	Amount							(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)
All returns, total																			
32 15	34 99	3 40	1 43	2 01	0 92	0 92	24 83	1 57	3 73	2 96	5 15	10 32	4 87	4 29					
No adjusted gross income																			
45 49	47 42	59 30	24 83	21 06	46 72	46 24	43 13	47 91	27 92	16 29	52 29	50 75	44 64	44 64					
60 97	49 49	56 48	59 30	24 83	21 06	46 72	46 24	43 13	47 91	27 92	16 29	52 29	50 75	44 64					
60 97	49 49	56 48	59 30	24 83	21 06	46 72	46 24	43 13	47 91	27 92	16 29	52 29	50 75	44 64					
41 38	53 84	29 72	32 78	33 51	33 51	50 77	37 56	39 09	0 68	1 32	70 39	79 13	53 84	52 29					
47 90	44 78	23 52	38 66	31 89	31 89	34 21	53 40	48 58	93 27	75 57	35 91	79 64	98 34	97 96					
32 99	39 23	19 81	26 41	20 10	20 10	30 50	30 13	72 96	71 12	48 43	43 66	46 15	75 12	75 12					
31 33	33 22	19 79	27 80	22 30	30 50	35 30	92 60	95 81	45 26	60 21	65 78	60 51	59 53	60 51					
31 27	33 08	15 88	25 08	17 30	19 26	28 68	29 93	98 77	95 59	58 37	63 23	70 59	68 19	68 19					
22 82	34 98	16 55	25 62	15 27	16 22	23 01	24 68	97 85	94 54	30 72	50 16	60 46	64 19	64 19					
25 99	34 98	15 27	19 77	14 51	16 34	23 01	24 68	97 85	94 54	30 72	50 16	60 46	64 19	64 19					
25 44	26 95	14 07	18 68	14 21	15 98	23 61	25 77	60 33	58 70	51 22	50 16	60 46	64 19	64 19					
35 75	35 75	13 59	17 64	13 89	15 35	26 32	26 54	58 55	63 43	41 30	69 19	70 16	89 16	89 16					
31 62	35 75	13 59	17 64	13 89	15 35	26 32	26 54	58 55	63 43	41 30	69 19	70 16	89 16	89 16					
18 60	26 62	14 45	20 66	11 91	12 71	20 49	22 16	49 73	53 33	38 29	48 82	46 66	50 75	50 75					
24 37	29 36	12 75	18 14	12 34	13 78	19 63	21 96	47 54	45 75	29 03	43 77	44 71	50 45	50 45					
26 86	29 28	12 27	16 05	11 23	12 46	19 13	21 09	45 02	52 98	46 98	55 06	39 24	44 64	44 64					
21 95	30 67	13 51	18 92	10 90	11 40	16 93	18 04	61 89	60 44	40 81	88 96	51 22	49 71	49 71					
22 98	27 58	13 18	19 07	10 90	11 40	16 93	18 04	61 89	60 44	40 81	88 96	51 22	49 71	49 71					
22 98	27 58	13 18	19 07	10 90	11 40	16 93	18 04	61 89	60 44	40 81	88 96	51 22	49 71	49 71					
33 85	45 98	12 06	17 52	10 65	10 65	16 72	17 69	45 73	44 76	33 03	43 72	32 98	36 18	36 18					
24 81	27 27	10 76	15 84	9 18	9 49	15 16	16 11	48 15	53 03	35 05	49 29	63 00	61 94	61 94					
19 90	22 48	10 69	14 36	8 86	9 82	13 93	15 76	40 43	47 08	52 21	55 28	42 35	37 92	37 92					
12 73	4 24	6 58	3 50	3 90	5 47	6 19	18 13	20 10	14 17	28 77	17 65	23 99	21 04	21 04					
11 16	14 62	4 36	7 20	3 29	3 63	5 29	5 90	16 93	18 51	17 52	31 20	16 28	21 04	21 04					
8 78	10 73	3 41	4 99	2 36	2 36	3 71	4 09	11 53	13 40	11 58	22 17	14 07	15 74	15 74					
9 64	10 73	3 41	4 99	2 36	2 36	3 71	4 09	11 53	13 40	11 58	22 17	14 07	15 74	15 74					
5 90	7 15	2 41	3 81	1 25	1 38	2 17	2 39	5 90	7 06	10 01	30 60	12 13	11 81	11 81					
9 84	10 62	4 34	5 35	2 42	2 56	3 78	4 01	6 42	6 54	18 12	39 76	8 76	8 63	8 63					
7 43	7 43	4 51	4 51	1 22	1 40	2 19	2 44	4 12	4 79	11 67	26 92	5 70	6 81	6 81					
15 94	3 21	6 30	1 59	1 59	2 56	2 65	4 47	4 75	13 00	25 21	6 12	8 36	8 36	8 36					
31 80	5 89	5 08	2 86	2 86	2 99	4 06	4 31	7 87	8 63	8 34	29 04	14 05	16 25	16 25					
46 48	1 66	1 66	0 61	0 61	0 69	1 07	1 07	1 51	1 51	2 63	2 53	1 61	1 74	1 74					
3 53	3 76	1 46	2 03	0 93	0 93	1 54	1 58	3 73	3 00	5 43	11 17	5 00	4 32	4 32					
Taxable returns, total																			
61 66	66 06	42 54	42 54	41 62	73 35	61 05	82 54	83 21	74 44	59 05	21 97	12 92	12 92	12 92					
97 63	97 63	0 00	0 00	0 00	92 15	94 62	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00					
0 00	0 00	0 00	0 00	0 00	99 74	97 03	0 00	1 36	1 36	0 00	0 00	0 00	0 00	0 00					
0 00	0 00	0 00	0 00	0 00	99 20	99 24	0 00	99 98	99 98	0 00	0 00	0 00	0 00	0 00					
32 53	48 25	45 41	94 88	71 86	69 21	99 98	99 98	0 00	0 00	99 98	99 98	89 35	97 63	97 63					
50 41	63 52	27 80	37 63	28 11	28 82	35 26	35 53	0 00	0 00	44 64	60 84	59 55	77 56	77 56					
41 29	47 73	26 50	40 23	29 22	31 47	41 63	45 48	99 85	98 22	50 84	64 89	69 03	73 96	73 96					
35 54	44 21	19 92	33 13	21 78	23 60	36 21	36 43	97 63	97 63	59 14	63 27	69 03	90 02	90 02					
26 71	35 18	20 58	35 63	16 55	17 38	28 11	29 67	93 27	74 43	38 42	70 36	99 91	98 95	98 95					
29 10	38 70	16 56	21 93	16 22	18 50	25 49	27 99	99 97	99 97	32 27	54 62	70 16	71 13	71 13					
27 12	29 31	14 68	19 99	15 30	16 91	24 95	26 84	97 63	97 63	57 44	72 49	69 89	73 98	73 98					
32 13	36 33	14 24	18 58	14 79	16 47	28 36	28 74	58 55	63 43	45 34	86 94	70 16	89 16	89 16					
18 91	27 94	15 69	23 51	12 18	13 01	20 51	22 19	56 89	56 89	30 47	48 82	50 74	59 46	59 46					
24 42	29 43	13 44	18 54	12 71	14 27	20 34	22 89	59 75	56 09	30 47	46 20	44 81	50 45	50 45					
27 67	30 69	13 70	17 05	11 46	12 75	19 35	21 37	49 11	46 91	51 29	62 08	39 29	44 81	44 81					
21 98	30 81	14 07	20 42	12 37	13 24	18 16	19 63	60 44	61 89	51 29	62 08	39 29	44 81	44 81					
25 26	31 15	13 39	19 34	11 05	11 57	17 41	18 64	51 76	71 57	42 36	50 19	51 92	51 68	51 68					
23 20	24 69	12 23	16 81	10 20	10 74	16 98	18 05	51 81	51 81	61 47	93 74	42 32	49 83	49 83					
34 00	46 88	12 99	17 97	10 17	11 03	17 39	19 17	44 22	44 99	34 36	48 42	33 83	38 79	38 79					
25 61	28 51	10 81	15 97	9 28	9 60	15 21	16 15	55 59	60 11	41 79	64 68	70 30	71 07	71 07					
19 97	22 88	10 80	14 43	8 94	9 92	14 06	15 84	40 43	47 08	52 35	55 42	42 68	40 47	40 47					
9 66	12 95	4 27	6 63	3 52	3 93	5 49	6 23	18 46	20 40	14 19	28 78	17 96	24 93	24 93					
11 36	10 85	4 37	5 04	2 37	2 60	3 74	4 13	11 70	13 72	11 69	22 30	14 25	16 27	16 27					
8 82	10 85	3 43	5 04	2 37	2 60	3 74	4 13	11 70	13 72	11 69	22 30	14 25	16 27	16 27					
9 02	9 71	3 56	4 59	2 33	2 37	3 58	3 72	10 63	10 63	14 93	30 77	12 27	11 99	11 99					
5 93	7 20	2 41	3 82	1 25	1 36	2 17	2 39	5 92	7 08	10 04	28 95	7 21	9 03	9 03					
9 66	10 66	4 34	5 36	2 42	2 57	3 78	4 01	6 44	6 56	18 14	39 79	8 70	8 69	8 69					
6 22	7 47	2 55	2 55	1 23	1 40	2 19	2 44	4 12	4 76	11 75	26 92	5 72	6 81	6 81					
11 18	16 11	3 22	6 32	1 50	1 59	2 56	2 65	4 47	4 80	13 04	25 25	6 12	8 36	8 36					
46 48	31 80	5 90	2 86	2 86	2 99	4 06	4 32	7 87	8 63	8 34	29 04	14 05	16 25	16 25					
4 52	1 97	1 66	0 61	0 61	0 69	1 07	1 07	1 51	1 51	2 63	2 53	1 62	1 71	1 71					
Non-taxable returns, total																			
12 68	14 56	7 54	9 59	7 53	7 83	12 40	13 07	23 78	20 62	16 18	23 64	21 18	21 18	21 18					

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments — Continued										Exemptions		Excess itemized deductions	
	Deduction for working married couple		Disability income exclusion		Housing deduction		Foreign earned income exclusion		Other adjustments		Number of exemptions	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)
All returns, total														
No adjusted gross income	21 14	19 66	99 30	99 30	69 03	85 78			10 66	9 25	0 27	0 27	0 49	0 55
\$1 under \$1 000	70 58	76 06	49 96	50 52	56 36	87 86			15 21	38 07	3 91	3 91	34 01	46 88
\$1 000 under \$2 000	34 60	31 56	37 78	37 92	56 36	64 09			15 21	29 05	3 30	3 30	32 43	40 08
\$2 000 under \$3 000	27 63	40 61	49 99	50 00	97 63	97 63			18 76	26 45	3 25	3 25	19 89	29 25
\$3 000 under \$4 000	28 06	30 90	35 83	35 83	0 00	0 00			22 37	47 24	3 37	3 37	19 68	23 95
\$4 000 under \$5 000	17 41	20 20	35 70	39 48	0 00	0 00			24 38	32 17	3 20	3 20	12 90	20 64
\$5 000 under \$6 000	14 75	19 08	41 35	49 49	97 63	97 63			77 53	36 26	3 22	3 22	9 65	17 19
\$6 000 under \$7 000	12 60	15 92	45 41	45 41	48 81	71 89			55 92	44 49	3 34	3 34	9 65	13 90
\$7 000 under \$8 000	11 19	13 60	51 17	54 51	0 00	0 00			27 06	35 29	3 25	3 25	8 57	13 82
\$8 000 under \$9 000	11 60	13 35	45 41	49 84	97 63	97 63			24 38	35 76	3 28	3 28	8 31	11 82
\$9 000 under \$10 000	11 63	30 39	33 01	33 01	69 03	69 55			67 91	7 74	3 37	3 37	7 74	12 19
\$10 000 under \$11 000	10 50	12 27	45 23	46 80	97 63	97 63			58 18	38 22	3 50	3 50	7 24	10 38
\$11 000 under \$12 000	8 40	9 95	56 83	58 59	0 00	0 00			34 68	59 03	3 58	3 58	7 02	10 38
\$12 000 under \$13 000	8 45	9 80	40 50	41 14	97 63	97 63			26 96	37 46	3 57	3 57	7 02	10 38
\$13 000 under \$14 000	8 07	9 42	61 24	64 85	0 00	0 00			86 85	41 68	3 69	3 69	6 56	9 42
\$14 000 under \$15 000	7 51	8 63	99 98	99 98	56 36	88 86			91 13	39 12	3 71	3 71	6 70	10 88
\$15 000 under \$16 000	7 68	9 05	58 60	58 33	0 00	0 00			88 13	32 32	3 85	3 85	6 29	8 53
\$16 000 under \$17 000	7 78	9 27	52 36	55 21	97 63	97 63			24 38	34 45	3 98	3 98	6 29	8 83
\$17 000 under \$18 000	7 42	8 61	99 97	99 97	0 00	0 00			24 38	34 45	4 05	4 05	5 55	8 83
\$18 000 under \$19 000	7 05	8 02	99 97	99 97	97 63	97 63			24 38	34 45	4 11	4 11	5 55	8 83
\$19 000 under \$20 000	6 48	7 24	0 00	0 00	0 00	0 00			24 38	34 45	4 11	4 11	5 55	8 83
\$20 000 under \$25 000	2 35	2 80	99 97	99 97	69 03	71 71			26 39	33 86	1 45	1 45	1 92	2 73
\$25 000 under \$30 000	1 62	2 08	0 00	0 00	46 81	51 28			25 87	24 24	1 59	1 59	1 82	2 43
\$30 000 under \$40 000	1 63	2 09	0 00	0 00	43 65	52 73			25 87	24 24	1 71	1 71	1 82	2 43
\$40 000 under \$50 000	2 01	2 31	0 00	0 00	55 50	67 06			22 84	29 98	0 66	0 66	0 78	1 14
\$50 000 under \$75 000	1 19	1 44	0 00	0 00	0 00	0 00			22 84	29 98	0 66	0 66	0 78	1 14
\$75 000 under \$100 000	3 07	3 79	0 00	0 00	55 50	65 50			34 38	28 24	2 13	2 13	2 02	2 33
\$100 000 under \$200 000	1 98	2 64	0 00	0 00	39 26	52 93			19 89	23 81	1 02	1 02	0 91	1 28
\$200 000 under \$300 000	4 73	3 38	0 00	0 00	75 30	81 33			25 13	18 00	1 29	1 29	1 24	1 89
\$300 000 under \$500 000	4 73	3 38	0 00	0 00	0 00	0 00			25 13	18 00	3 01	3 01	2 73	3 77
\$500 000 under \$1 000 000	0 98	1 15	0 00	0 00	0 00	0 00			35 18	72 84	0 41	0 41	0 36	0 53
\$1 000 000 or more	0 98	1 15	0 00	0 00	0 00	0 00			35 18	72 84	0 41	0 41	0 36	0 53
Taxable returns, total	0 71	0 77	14 16	16 16	16 94	24 72			11 61	11 61	0 34	0 34	0 50	0 52
No adjusted gross income	32 93	35 97	0 00	0 00	0 00	0 00			0 00	0 00	25 12	25 12	0 00	0 00
\$1 under \$1 000	97 21	97 21	0 00	0 00	0 00	0 00			0 00	0 00	54 98	54 98	74 81	95 87
\$1 000 under \$2 000	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00	0 00	52 16	66 63
\$2 000 under \$3 000	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00	0 00	52 16	66 63
\$3 000 under \$4 000	0 00	0 00	99 98	99 98	0 00	0 00			97 63	83 51	3 92	3 92	98 25	73 33
\$4 000 under \$5 000	99 13	98 59	99 98	99 98	0 00	0 00			69 03	83 51	3 51	3 51	28 84	34 08
\$5 000 under \$6 000	32 63	38 08	57 72	59 34	0 00	0 00			39 85	69 63	3 66	3 66	19 92	24 80
\$6 000 under \$7 000	25 21	26 00	70 70	70 87	0 00	0 00			68 40	51 70	3 80	3 80	16 80	20 16
\$7 000 under \$8 000	15 24	17 81	59 14	56 71	0 00	0 00			37 42	37 42	3 64	3 64	12 43	13 95
\$8 000 under \$9 000	15 24	17 81	59 14	56 71	0 00	0 00			37 42	37 42	3 64	3 64	12 43	13 95
\$9 000 under \$10 000	11 43	13 77	30 39	33 01	97 63	97 63			68 64	77 28	3 54	3 54	11 82	12 07
\$10 000 under \$11 000	11 19	13 25	45 23	46 80	0 00	0 00			68 79	43 30	3 60	3 60	8 50	10 90
\$11 000 under \$12 000	8 97	10 61	56 83	58 59	0 00	0 00			58 79	54 48	3 57	3 57	7 86	10 19
\$12 000 under \$13 000	8 79	10 30	40 50	41 14	97 63	97 63			29 42	48 52	3 95	3 95	7 86	10 53
\$13 000 under \$14 000	8 63	10 14	70 83	71 81	60 00	60 00			30 62	48 52	3 74	3 74	7 86	10 53
\$14 000 under \$15 000	7 76	8 94	99 98	99 98	56 36	89 86			91 76	39 51	3 78	3 78	7 07	9 04
\$15 000 under \$16 000	7 88	9 27	58 60	58 33	0 00	0 00			93 03	44 97	3 88	3 88	6 59	8 35
\$16 000 under \$17 000	7 88	9 28	61 24	66 20	97 63	97 63			91 79	44 97	4 06	4 06	6 44	8 17
\$17 000 under \$18 000	7 54	8 76	99 97	99 97	0 00	0 00			27 06	37 66	3 94	3 94	5 92	7 52
\$18 000 under \$19 000	6 18	6 18	99 97	99 97	97 63	97 63			85 91	37 54	4 10	4 10	5 93	7 45
\$19 000 under \$20 000	6 52	7 29	0 00	0 00	0 00	0 00			28 16	49 59	4 06	4 06	5 86	7 03
\$20 000 under \$25 000	2 38	2 82	99 97	99 97	97 63	97 63			28 00	35 73	1 47	1 47	1 95	2 58
\$25 000 under \$30 000	2 31	2 69	0 00	0 00	48 81	67 26			26 07	24 75	1 60	1 60	1 84	2 39
\$30 000 under \$40 000	1 63	1 90	0 00	0 00	69 03	79 28			22 07	21 22	1 23	1 23	1 28	1 64
\$40 000 under \$50 000	2 01	2 21	0 00	0 00	43 65	52 73			44 48	33 18	1 72	1 72	1 65	1 93
\$50 000 under \$75 000	1 19	1 44	0 00	0 00	55 50	67 06			23 42	29 99	0 66	0 66	0 78	1 11
\$75 000 under \$100 000	3 08	3 79	0 00	0 00	55 50	65 50			34 75	26 61	2 14	2 14	2 02	2 31
\$100 000 under \$200 000	1 98	2 64	0 00	0 00	39 26	52 93			20 93	23 89	1 02	1 02	0 91	1 27
\$200 000 under \$300 000	2 45	3 38	0 00	0 00	75 30	81 33			25 55	19 47	1 30	1 30	1 24	1 91
\$300 000 under \$500 000	4 79	7 32	0 00	0 00	0 00	0 00			47 80	28 60	3 01	3 01	2 76	4 02
\$500 000 under \$1 000 000	0 98	1 15	0 00	0 00	0 00	0 00			35 18	72 84	0 41	0 41	0 36	0 54
\$1 000 000 or more	0 98	1 15	0 00	0 00	0 00	0 00			35 18	72 84	0 41	0 41	0 36	0 54
Non-taxable returns, total	4 76	5 97	15 86	16 69	22 87	46 55			24 68	11 97	1 27	1 27	3 30	4 12

Footnote(s) at end of table

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Unused zero bracket amount		Contributions deduction for nonitemizers		Taxable income		Income tax before credits		Total		Credit for the elderly		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
All returns, total	5.18	5.14	0.90	0.94	0.13	0.18	0.22	0.24	0.87	1.33	7.42	8.03	0.30	5.59
No adjusted gross income	17.90	10.36	0.00	0.00	0.00	0.00	0.00	55.16	45.40	35.76	0.00	0.00	93.27	96.34
\$1 under \$1,000	26.53	26.61	14.47	15.91	26.62	27.07	56.36	77.41	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000 under \$2,000	10.02	10.04	9.53	10.12	3.03	3.18	11.33	47.60	67.32	9.00	0.00	0.00	31.00	41.84
\$2,000 under \$3,000	12.12	12.38	7.59	8.16	2.84	3.14	11.63	13.99	51.32	22.94	0.00	0.00	35.19	57.81
\$3,000 under \$4,000	14.34	15.35	5.76	6.01	2.81	3.00	3.85	5.95	21.01	22.93	0.00	0.00	21.37	39.13
\$4,000 under \$5,000	17.52	19.25	5.53	5.74	2.78	2.95	3.23	3.77	10.24	12.55	70.70	70.74	21.37	39.13
\$5,000 under \$6,000	21.25	22.49	5.16	5.37	2.79	2.96	3.20	3.52	7.93	9.51	35.70	44.67	23.02	35.62
\$6,000 under \$7,000	25.07	26.00	5.31	5.49	2.83	2.99	3.26	3.58	7.99	9.51	48.40	60.63	29.94	35.62
\$7,000 under \$8,000	37.04	41.87	4.89	5.02	2.73	2.88	2.93	3.26	5.45	6.53	40.40	60.63	29.94	35.62
\$8,000 under \$9,000	31.46	38.01	4.81	4.98	2.77	2.87	2.95	3.22	5.45	6.53	40.40	60.63	29.94	35.62
\$9,000 under \$10,000	37.95	39.12	4.80	4.99	2.86	2.95	2.92	3.22	5.40	6.04	31.71	34.45	14.10	20.82
\$10,000 under \$11,000	44.23	51.33	5.13	5.26	2.97	3.06	3.01	3.28	8.23	11.24	69.08	71.28	15.69	22.72
\$11,000 under \$12,000	57.50	65.41	5.17	5.31	2.97	3.06	3.01	3.28	8.23	11.24	69.08	71.28	15.69	22.72
\$12,000 under \$13,000	64.64	70.80	5.28	5.47	3.06	3.18	3.01	3.28	8.23	11.24	69.08	71.28	15.69	22.72
\$13,000 under \$14,000	70.70	77.00	5.35	5.55	3.16	3.24	3.07	3.28	8.23	11.24	69.08	71.28	15.69	22.72
\$14,000 under \$15,000	91.42	94.96	5.37	5.56	3.20	3.26	3.11	3.41	7.59	10.74	38.22	43.27	16.61	27.40
\$15,000 under \$16,000	95.53	94.00	5.63	5.76	3.27	3.34	3.28	3.48	7.39	11.16	38.87	40.54	16.03	29.14
\$16,000 under \$17,000	95.53	94.00	5.63	5.76	3.27	3.34	3.28	3.48	7.39	11.16	38.87	40.54	16.03	29.14
\$17,000 under \$18,000	95.53	94.00	5.63	5.76	3.27	3.34	3.28	3.48	7.39	11.16	38.87	40.54	16.03	29.14
\$18,000 under \$19,000	91.42	92.84	6.21	6.41	3.35	3.41	3.28	3.48	7.39	11.16	38.87	40.54	16.03	29.14
\$19,000 under \$20,000	70.44	87.87	6.40	6.53	3.53	3.61	3.34	3.53	7.37	11.77	38.98	39.18	14.16	19.75
\$20,000 under \$25,000	57.72	58.46	2.61	2.68	1.22	1.25	1.22	1.31	2.88	4.64	18.81	19.36	6.64	12.85
\$25,000 under \$30,000	65.12	67.72	3.58	3.42	1.38	1.41	1.38	1.46	2.86	4.97	26.20	26.36	6.16	11.68
\$30,000 under \$40,000	60.06	61.52	3.58	3.42	1.38	1.41	1.38	1.46	2.86	4.97	26.20	26.36	6.16	11.68
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.21	4.52	21.29	22.67	4.61	10.03
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.65	4.91	27.06	28.45	5.45	13.02
\$75,000 under \$100,000	57.34	68.81	14.81	14.97	1.99	2.02	0.73	0.82	1.52	4.01	19.58	20.64	4.27	9.30
\$100,000 under \$200,000	49.66	52.08	13.03	13.16	0.89	0.95	0.89	0.99	2.69	6.82	51.22	61.08	6.37	13.72
\$200,000 under \$300,000	30.75	35.53	12.31	16.25	1.23	1.28	1.23	1.32	1.60	5.87	75.64	75.64	5.70	13.01
\$300,000 under \$500,000	30.75	40.42	14.42	16.25	2.24	2.64	2.24	2.65	3.27	4.80	70.94	69.78	8.23	21.61
\$500,000 or more	0.61	0.65	11.86	11.86	0.36	0.23	0.36	0.23	0.00	0.47	0.00	0.00	16.73	14.40
Taxable returns, total	5.51	5.65	0.97	1.01	0.24	0.20	0.24	0.24	0.92	1.36	7.66	8.24	0.58	6.45
No adjusted gross income	31.33	10.48	0.00	0.00	0.00	0.00	0.00	55.53	51.41	45.22	0.00	0.00	0.00	0.00
\$1 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.41	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000 under \$2,000	10.29	10.33	10.33	10.33	10.33	10.33	10.33	47.41	31.45	44.11	0.00	0.00	31.45	44.11
\$2,000 under \$3,000	12.31	12.37	9.79	10.33	10.33	10.33	10.33	13.99	51.32	92.09	0.00	0.00	35.18	57.81
\$3,000 under \$4,000	14.34	15.35	7.70	8.08	3.90	3.96	3.96	5.95	20.27	23.02	0.00	0.00	36.13	75.19
\$4,000 under \$5,000	17.52	19.25	6.45	6.73	3.36	3.41	3.36	3.66	16.70	21.40	40.81	50.83	28.49	42.29
\$5,000 under \$6,000	21.25	22.49	5.99	6.27	3.44	3.48	3.44	3.72	16.70	21.40	40.81	50.83	28.49	42.29
\$6,000 under \$7,000	25.07	26.00	6.19	6.44	3.48	3.52	3.48	3.72	16.63	21.40	40.81	50.83	28.49	42.29
\$7,000 under \$8,000	37.04	41.87	5.79	5.92	3.23	3.27	3.23	3.45	10.60	12.25	45.99	62.31	21.57	30.79
\$8,000 under \$9,000	31.46	38.01	5.73	5.92	3.23	3.27	3.23	3.45	10.60	12.25	45.99	62.31	21.57	30.79
\$9,000 under \$10,000	37.95	39.12	5.04	5.23	3.03	3.08	3.03	3.30	6.14	9.00	40.50	43.48	18.84	27.78
\$10,000 under \$11,000	44.23	51.33	5.33	5.53	3.05	3.11	3.05	3.31	7.67	11.31	39.17	40.93	18.30	28.83
\$11,000 under \$12,000	57.50	65.41	5.33	5.53	3.05	3.11	3.05	3.31	7.67	11.31	39.17	40.93	18.30	28.83
\$12,000 under \$13,000	64.64	70.80	5.22	5.36	3.04	3.11	3.04	3.29	8.35	11.73	40.18	45.63	17.98	24.44
\$13,000 under \$14,000	70.70	77.00	5.30	5.52	3.13	3.18	3.13	3.34	8.53	11.80	41.84	45.63	17.98	24.44
\$14,000 under \$15,000	91.42	94.96	5.40	5.60	3.23	3.29	3.23	3.43	8.02	11.67	38.22	43.27	17.87	27.44
\$15,000 under \$16,000	95.53	94.00	5.64	5.78	3.31	3.37	3.31	3.50	7.67	11.31	39.17	40.93	18.30	28.83
\$16,000 under \$17,000	95.53	94.00	5.64	5.78	3.31	3.37	3.31	3.50	7.67	11.31	39.17	40.93	18.30	28.83
\$17,000 under \$18,000	95.53	94.00	5.64	5.78	3.31	3.37	3.31	3.50	7.67	11.31	39.17	40.93	18.30	28.83
\$18,000 under \$19,000	95.53	94.00	5.64	5.78	3.31	3.37	3.31	3.50	7.67	11.31	39.17	40.93	18.30	28.83
\$19,000 under \$20,000	70.44	87.87	6.21	6.41	3.51	3.57	3.51	3.71	7.63	11.76	38.98	43.27	16.56	26.10
\$20,000 under \$25,000	57.72	58.46	2.61	2.68	1.23	1.26	1.23	1.32	2.95	4.50	18.81	19.36	7.14	15.02
\$25,000 under \$30,000	65.12	67.72	3.58	3.42	1.39	1.41	1.39	1.47	2.95	4.50	18.81	19.36	7.14	15.02
\$30,000 under \$40,000	60.06	61.52	3.58	3.42	1.39	1.41	1.39	1.47	2.95	4.50	18.81	19.36	7.14	15.02
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.21	4.52	21.29	22.67	4.62	11.12
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.65	4.91	27.06	28.45	5.54	13.14
\$75,000 under \$100,000	57.34	68.81	14.81	14.97	1.99	2.02	0.73	0.82	1.53	4.06	19.58	20.64	4.37	9.97
\$100,000 under \$200,000	49.66	52.08	13.03	13.29	0.90	0.95	0.90	0.99	2.69	6.94	51.22	61.08	6.40	14.31
\$200,000 under \$300,000	30.75	35.53	12.31	16.67	1.23	1.28	1.23	1.32	1.61	5.98	75.64	75.64	5.71	12.60
\$300,000 under \$500,000	30.75	40.42	14.42	14.20	2.75	2.64	2.75	2.65	3.27	4.84	70.94	69.78	8.23	23.92
\$500,000 or more	0.61	0.65	11.86	11.86	0.36	0.23	0.36	0.23	0.00	0.48	0.00	0.00	16.76	16.79
Nontaxable returns, total	15.09	9.82	3.17	3.30	1.28	1.90	3.04	4.87	3.04	4.87	30.19	35.71	5.90	11.21

Footnote(s) at end of table

Table 1.4C — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits — Continued										Research and experimentation credit			
	Investment credit		Political contribution credit		Child care credit		Jobs credit		Residential energy credit		Amount		Number of returns	
	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)	(182)	(183)
All returns, total	1.54	2.05	1.90	2.02	1.68	2.08	12.66	16.07	2.55	5.50	14.28	15.27	3.21	3.98
No adjusted gross income	35 18	0.42	57 91	68 62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87 59	95 22
\$1 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$2,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000 under \$3,000	99 98	99 98	99 98	99 98	0.00	0.00	99 98	99 98	99 98	99 98	0.00	0.00	99 98	99 98
\$3,000 under \$4,000	31 31	33 39	35 75	37 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$4,000 under \$5,000	22 35	24 89	25 40	28 15	49 99	61 29	0.00	0.00	0.00	0.00	0.00	0.00	59 14	60 87
\$5,000 under \$6,000	24 64	31 20	31 36	23 21	21 05	24 38	0.00	0.00	0.00	0.00	0.00	0.00	14 10	17 75
\$6,000 under \$7,000	20 55	25 90	22 44	25 54	21 46	24 12	0.00	0.00	0.00	0.00	0.00	0.00	10 52	12 01
\$7,000 under \$8,000	19 23	25 15	22 50	25 43	17 26	19 71	99 97	99 97	39 12	39 12	0.00	0.00	18 86	12 01
\$8,000 under \$9,000	17 00	20 99	15 85	18 22	14 22	16 86	0.00	0.00	31 15	41 28	0.00	0.00	7 15	6 42
\$9,000 under \$10,000	16 21	21 50	18 69	22 45	12 18	13 75	0.00	0.00	25 62	31 33	0.00	0.00	6 57	7 63
\$10,000 under \$11,000	14 83	21 05	15 48	18 69	13 54	15 57	0.00	0.00	32 00	35 60	99 63	99 63	0.00	0.00
\$11,000 under \$12,000	13 35	18 89	15 83	17 54	12 89	15 43	99 97	99 97	26 56	33 67	0.00	0.00	0.00	0.00
\$12,000 under \$13,000	16 50	22 61	15 30	18 03	11 73	14 04	99 93	99 93	28 37	33 68	0.00	0.00	0.00	0.00
\$13,000 under \$14,000	15 88	19 86	16 15	18 28	12 08	14 04	99 98	99 98	24 05	30 42	0.00	0.00	0.00	0.00
\$14,000 under \$15,000	15 12	20 90	15 00	17 69	12 46	15 25	98 93	98 93	20 41	24 93	0.00	0.00	0.00	0.00
\$15,000 under \$16,000	16 35	26 17	13 59	15 56	11 59	14 07	99 97	99 97	23 50	31 03	0.00	0.00	0.00	0.00
\$16,000 under \$17,000	14 78	22 74	18 68	20 95	12 82	15 70	99 97	99 97	23 50	31 03	0.00	0.00	0.00	0.00
\$17,000 under \$18,000	15 56	24 40	15 28	17 34	13 36	16 22	99 98	99 98	18 97	38 82	0.00	0.00	0.00	0.00
\$18,000 under \$19,000	12 39	19 51	14 34	17 09	12 85	16 62	93 51	98 57	21 99	35 31	99 63	99 63	0.00	0.00
\$19,000 under \$20,000	14 11	23 11	14 84	17 26	11 49	14 45	99 93	99 93	24 79	60 36	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	5 53	8 74	5 87	5 93	4 63	5 75	57 40	58 66	8 09	17 88	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	5 70	8 55	5 96	5 98	4 63	5 81	32 62	48 95	6 99	15 98	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	4 36	8 55	5 96	5 98	4 63	5 81	32 62	48 95	6 99	15 98	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	4 48	8 47	4 92	5 88	4 62	5 51	36 95	47 70	6 30	12 22	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	2 72	6 06	2 72	3 30	3 35	4 04	22 89	34 36	4 11	10 21	0.00	0.00	0.00	0.00
\$75,000 under \$100,000	3 57	8 21	4 19	4 78	8 14	10 00	25 54	60 92	8 40	17 65	41 53	61 08	0.00	0.00
\$100,000 under \$200,000	1 80	4 34	2 06	2 34	5 87	7 29	13 28	33 71	4 96	10 46	16 69	34 11	0.00	0.00
\$200,000 under \$300,000	3 21	4 80	2 51	2 40	6 84	7 81	12 35	31 77	15 07	11 10	18 88	35 89	0.00	0.00
\$300,000 under \$500,000	0 45	0 57	0 56	0 59	4 63	4 32	1 63	4 06	2 48	9 05	31 53	35 38	0.00	0.00
\$500,000 or more	0 45	0 57	0 56	0 59	4 63	4 32	1 63	4 06	2 48	9 05	31 53	35 38	0.00	0.00
Taxable returns, total	1.63	2.04	1.81	2.03	1.73	2.13	12.66	16.07	2.59	5.52	14.28	15.27	4.82	5.84
No adjusted gross income	0.00	0.00	57 91	68 62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87 59	95 22
\$1 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000 under \$2,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000 under \$3,000	99 98	99 98	99 98	99 98	0.00	0.00	99 98	99 98	99 98	99 98	0.00	0.00	0.00	0.00
\$3,000 under \$4,000	70 23	77 94	44 88	45 76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$4,000 under \$5,000	34 42	39 84	27 21	30 00	99 98	99 98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$6,000	36 45	40 00	22 32	24 08	97 63	97 63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$6,000 under \$7,000	33 12	35 12	29 05	32 13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$7,000 under \$8,000	27 47	34 73	19 38	29 15	0.00	0.00	99 97	99 97	44 95	61 31	0.00	0.00	0.00	0.00
\$8,000 under \$9,000	27 47	34 73	19 38	29 15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$9,000 under \$10,000	21 57	28 23	20 15	23 83	17 73	21 11	0.00	0.00	29 22	34 39	0.00	0.00	0.00	0.00
\$10,000 under \$11,000	18 51	25 89	15 84	19 37	14 99	17 67	0.00	0.00	0.00	0.00	99 63	99 63	0.00	0.00
\$11,000 under \$12,000	15 48	22 05	15 83	17 54	14 32	15 56	99 97	99 97	27 52	35 70	0.00	0.00	0.00	0.00
\$12,000 under \$13,000	20 09	25 34	15 53	18 53	12 51	14 73	99 63	99 63	32 27	38 67	0.00	0.00	0.00	0.00
\$13,000 under \$14,000	18 12	24 41	16 29	19 48	12 62	14 60	99 98	99 98	24 05	30 42	0.00	0.00	0.00	0.00
\$14,000 under \$15,000	18 12	24 41	16 29	19 48	12 62	14 60	99 98	99 98	24 05	30 42	0.00	0.00	0.00	0.00
\$15,000 under \$16,000	16 53	21 29	13 59	15 56	11 66	14 12	99 97	99 97	23 50	31 03	0.00	0.00	0.00	0.00
\$16,000 under \$17,000	16 13	21 84	13 68	15 66	12 97	15 56	0.00	0.00	25 08	41 35	0.00	0.00	0.00	0.00
\$17,000 under \$18,000	17 72	25 20	15 44	17 51	13 36	16 22	99 98	99 98	19 29	24 23	99 63	99 63	0.00	0.00
\$18,000 under \$19,000	13 96	23 24	14 34	17 09	12 94	16 79	93 51	98 57	21 99	35 31	0.00	0.00	0.00	0.00
\$19,000 under \$20,000	14 91	25 22	14 84	17 26	11 49	14 45	99 93	99 93	24 79	60 36	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	5 98	8 91	5 88	6 94	4 66	5 79	57 40	58 66	8 29	20 25	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	6 06	10 14	5 96	7 09	4 50	5 62	37 09	48 95	7 03	15 08	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	4 50	8 35	4 47	5 36	3 62	4 45	28 86	34 97	5 34	12 23	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	4 53	8 62	4 82	5 88	3 35	4 51	36 25	51 52	6 39	15 93	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	2 74	6 14	2 72	3 30	3 35	4 04	22 89	34 36	4 11	10 21	70 57	76 69	0.00	0.00
\$75,000 under \$100,000	3 58	8 34	4 19	4 78	8 14	10 00	25 54	60 92	8 40	17 65	41 53	61 08	0.00	0.00
\$100,000 under \$200,000	1 81	4 35	2 06	2 34	5 87	7 29	13 28	33 71	4 96	10 46	16 69	34 11	0.00	0.00
\$200,000 under \$500,000	1 87	5 00	2 21	2 40	6 84	7 81	12 35	31 77	15 07	11 10	18 88	35 89	0.00	0.00
\$500,000 under \$1,000,000	3 34	4 80	2 13	4 46	6 89	7 86	4 70	11 39	17 09	9 05	31 93	35 58	0.00	0.00
\$1,000,000 or more	0 57	0 57	0 56	0 59	4 63	4 32	1 63	4 06	2 48	9 05	31 93	35 58	0.00	0.00
Nontaxable returns, total	5.45	6.00	16.02	19.29	7.15	8.87	0.00	0.00	15.72	26.16	0.00	0.00	4.39	5.51

Footnote(s) at end of table

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits — Continued		Income tax after credits		Alternative minimum tax preferences		Alternative minimum tax		Minimum tax (prior year)		Total income tax		Self-employment tax	
	Other tax credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount												
	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)
All returns, total	23.87	23.76	0.24	0.25	4.33	2.07	4.19	2.51	38.42	18.15	0.24	0.24	0.97	1.38
No adjusted gross income	1.36	1.36	76.96	55.72	15.59	6.84	15.76	6.98	44.80	44.82	32.03	7.20	9.82	12.24
\$1 under \$1,000	0.00	0.00	56.36	77.41	74.81	48.71	75.55	59.77	0.00	0.00	50.91	49.64	14.84	22.75
\$1,000 under \$2,000	0.00	0.00	10.23	45.76	55.29	67.95	55.29	69.46	0.00	0.00	10.23	12.03	12.03	12.03
\$2,000 under \$3,000	0.00	0.00	1.63	13.67	58.60	45.35	58.60	45.35	0.00	0.00	1.63	13.67	13.67	13.67
\$3,000 under \$4,000	99.95	99.86	3.90	3.98	82.32	78.62	82.32	71.77	0.00	0.00	3.90	6.02	9.82	10.67
\$4,000 under \$5,000	0.00	0.00	3.36	3.88	82.32	78.62	82.32	71.77	0.00	0.00	3.36	3.88	8.32	8.96
\$5,000 under \$6,000	0.00	0.00	3.44	3.73	67.53	45.55	67.53	32.25	0.00	0.00	3.44	3.73	8.22	9.50
\$6,000 under \$7,000	99.98	99.98	3.48	3.74	0.45	0.57	0.45	0.64	0.00	0.00	3.48	3.74	7.73	10.05
\$7,000 under \$8,000	0.00	0.00	3.23	3.55	95.84	67.37	95.84	35.50	0.00	0.00	3.23	3.55	8.33	9.61
\$8,000 under \$9,000	0.00	0.00	3.02	3.38	71.86	58.10	71.86	74.20	0.00	0.00	3.02	3.38	8.25	9.61
\$9,000 under \$10,000	0.00	0.00	3.03	3.37	95.79	73.49	95.79	61.71	0.00	0.00	3.03	3.37	8.75	10.16
\$10,000 under \$11,000	0.00	0.00	3.05	3.34	79.70	64.80	79.70	63.26	0.00	0.00	3.05	3.34	9.90	11.56
\$11,000 under \$12,000	0.00	0.00	3.04	3.34	76.49	60.26	76.49	46.05	0.00	0.00	3.04	3.34	9.71	10.26
\$12,000 under \$13,000	0.00	0.00	3.13	3.39	92.15	93.85	92.15	94.56	0.00	0.00	3.13	3.39	9.75	11.31
\$13,000 under \$14,000	97.63	99.96	3.20	3.48	92.19	77.70	92.19	59.81	0.00	0.00	3.20	3.48	9.33	11.31
\$14,000 under \$15,000	99.96	99.96	3.23	3.46	0.00	0.00	0.00	0.00	0.00	0.00	3.23	3.46	9.33	10.60
\$15,000 under \$16,000	92.76	89.07	3.31	3.53	68.21	65.50	68.21	70.38	0.00	0.00	3.31	3.53	10.01	12.34
\$16,000 under \$17,000	0.00	0.00	3.49	3.79	91.63	66.54	91.63	47.66	0.00	0.00	3.49	3.79	9.08	10.88
\$17,000 under \$18,000	0.00	0.00	3.41	3.66	59.62	60.99	59.62	67.19	0.00	0.00	3.41	3.66	9.33	11.43
\$18,000 under \$19,000	0.00	0.00	3.51	3.74	68.01	62.04	68.01	64.55	0.00	0.00	3.51	3.74	9.33	11.43
\$19,000 under \$20,000	0.00	0.00	3.51	3.74	68.94	64.55	68.94	63.11	0.00	0.00	3.51	3.74	9.33	12.43
\$20,000 under \$25,000	70.69	74.51	1.23	1.33	32.17	26.23	32.17	29.04	0.00	0.00	1.23	1.33	9.33	12.43
\$25,000 under \$30,000	99.97	99.97	1.39	1.48	28.68	23.78	28.68	22.92	0.00	0.00	1.39	1.48	9.33	12.43
\$30,000 under \$40,000	72.40	91.92	1.09	1.16	21.33	20.20	21.33	19.56	0.00	0.00	1.09	1.16	9.33	12.43
\$40,000 under \$50,000	53.49	55.43	1.57	1.62	17.72	18.76	17.72	17.78	0.00	0.00	1.57	1.62	9.33	12.43
\$50,000 under \$75,000	38.52	98.61	0.74	0.83	8.26	8.96	8.26	9.71	0.00	0.00	0.74	0.83	2.63	3.67
\$75,000 under \$100,000	71.09	12.59	2.00	2.08	8.38	10.15	8.38	9.95	0.00	0.00	2.00	2.08	4.55	5.28
\$100,000 under \$200,000	24.89	46.43	0.90	1.01	4.08	4.73	4.08	5.06	0.00	0.00	0.90	1.01	2.63	3.33
\$200,000 under \$500,000	20.32	21.26	1.24	1.32	4.24	4.71	4.24	5.11	0.00	0.00	1.24	1.32	3.06	3.71
\$500,000 under \$1,000,000	12.72	22.53	2.75	2.68	6.04	5.39	6.04	4.60	0.00	0.00	2.75	2.68	6.69	8.69
\$1,000,000 or more	4.96	1.27	0.36	0.23	0.97	0.56	0.98	0.66	0.11	0.03	0.36	0.23	1.03	1.23
Taxable returns, total	23.98	24.23	0.24	0.25	4.33	2.07	4.19	2.51	38.42	18.15	0.24	0.24	1.18	1.54
No adjusted gross income	0.00	0.00	76.96	55.72	15.59	6.84	15.76	6.98	44.80	44.82	32.03	7.20	37.44	39.38
\$1 under \$1,000	0.00	0.00	56.36	77.41	74.81	48.71	75.55	59.77	0.00	0.00	50.91	49.64	97.63	97.63
\$1,000 under \$2,000	0.00	0.00	10.23	45.76	55.29	67.95	55.29	69.46	0.00	0.00	10.23	12.03	0.00	0.00
\$2,000 under \$3,000	0.00	0.00	1.63	13.67	58.60	45.35	58.60	45.35	0.00	0.00	1.63	13.67	0.00	0.00
\$3,000 under \$4,000	99.98	99.98	3.90	3.98	82.32	78.62	82.32	71.77	0.00	0.00	3.90	3.98	18.44	19.47
\$4,000 under \$5,000	0.00	0.00	3.36	3.88	82.32	78.62	82.32	71.77	0.00	0.00	3.36	3.88	15.45	16.97
\$5,000 under \$6,000	0.00	0.00	3.44	3.73	67.53	45.55	67.53	32.25	0.00	0.00	3.44	3.73	14.33	16.28
\$6,000 under \$7,000	99.98	99.98	3.48	3.74	0.45	0.57	0.45	0.64	0.00	0.00	3.48	3.74	13.74	15.70
\$7,000 under \$8,000	0.00	0.00	3.23	3.55	95.84	67.37	95.84	35.50	0.00	0.00	3.23	3.55	11.69	13.47
\$8,000 under \$9,000	0.00	0.00	3.02	3.38	71.86	58.10	71.86	74.20	0.00	0.00	3.02	3.38	10.96	12.55
\$9,000 under \$10,000	0.00	0.00	3.03	3.37	95.79	73.49	95.79	61.71	0.00	0.00	3.03	3.37	10.25	12.23
\$10,000 under \$11,000	0.00	0.00	3.05	3.34	79.70	64.80	79.70	63.26	0.00	0.00	3.05	3.34	10.97	12.98
\$11,000 under \$12,000	0.00	0.00	3.04	3.34	76.49	60.26	76.49	46.05	0.00	0.00	3.04	3.34	9.53	11.37
\$12,000 under \$13,000	0.00	0.00	3.13	3.39	92.15	93.85	92.15	94.56	0.00	0.00	3.13	3.39	9.54	11.52
\$13,000 under \$14,000	97.63	99.98	3.20	3.48	92.19	77.70	92.19	59.81	0.00	0.00	3.20	3.48	9.61	11.64
\$14,000 under \$15,000	99.98	99.98	3.23	3.46	0.00	0.00	0.00	0.00	0.00	0.00	3.23	3.46	10.13	11.73
\$15,000 under \$16,000	99.97	99.97	3.31	3.53	68.21	65.50	68.21	70.38	0.00	0.00	3.31	3.53	10.61	13.42
\$16,000 under \$17,000	0.00	0.00	3.49	3.79	91.63	66.54	91.63	47.66	0.00	0.00	3.49	3.79	9.54	11.52
\$17,000 under \$18,000	0.00	0.00	3.41	3.66	59.62	60.99	59.62	67.19	0.00	0.00	3.41	3.66	9.79	12.26
\$18,000 under \$19,000	0.00	0.00	3.51	3.74	68.70	62.04	68.70	64.55	0.00	0.00	3.51	3.74	9.61	11.64
\$19,000 under \$20,000	0.00	0.00	3.51	3.74	68.94	64.55	68.94	63.11	0.00	0.00	3.51	3.74	9.62	12.62
\$20,000 under \$25,000	70.69	74.51	1.23	1.33	32.17	26.23	32.17	29.04	0.00	0.00	1.23	1.33	3.88	5.26
\$25,000 under \$30,000	99.97	99.97	1.39	1.48	28.68	23.78	28.68	22.92	0.00	0.00	1.39	1.48	4.24	5.96
\$30,000 under \$40,000	72.40	91.92	1.09	1.16	21.33	20.20	21.33	19.56	0.00	0.00	1.09	1.16	3.32	4.82
\$40,000 under \$50,000	53.49	55.43	1.57	1.62	17.72	18.76	17.72	17.78	0.00	0.00	1.57	1.62	4.33	5.63
\$50,000 under \$75,000	38.52	98.61	0.74	0.83	8.26	8.96	8.26	9.71	0.00	0.00	0.74	0.83	2.85	3.70
\$75,000 under \$100,000	71.09	12.59	2.00	2.08	8.38	10.15	8.38	9.95	0.00	0.00	2.00	2.08	4.56	5.30
\$100,000 under \$200,000	24.89	46.43	0.90	1.01	4.08	4.73	4.08	5.06	0.00	0.00	0.90	1.01	2.65	3.33
\$200,000 under \$500,000	20.32	21.26	1.24	1.32	4.24	4.71	4.24	5.11	0.00	0.00	1.24	1.32	3.71	4.77
\$500,000 under \$1,000,000	12.72	22.53	2.75	2.68	6.04	5.39	6.04	4.60	0.00	0.00	2.75	2.68	6.70	8.90
\$1,000,000 or more	4.96	1.27	0.36	0.23	0.97	0.56	0.98	0.66	0.11	0.03	0.36	0.23	1.03	1.23
Non-taxable returns, total	97.50	98.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.76	3.90

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Earned income Credit used to offset all other taxes		Total tax liability		Tax payments						All other payments	
	Number of returns	Amount	Number of returns	Amount	Total		Income tax withheld		Estimated tax payments		Woodruff profit overpayment	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(198)	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)
All returns, total	4,92	5,55	6,23	6,24	6,15	6,23	6,20	6,28	6,21	6,12	6,10	6,12
No adjusted gross income	16,19	16,79	9,66	6,69	5,89	5,71	7,45	7,15	11,31	12,37	31,96	38,35
\$1 under \$1,000	28,15	33,65	16,53	40,03	3,75	3,75	3,81	15,27	23,45	32,68	0,00	0,00
\$1,000 under \$2,000	26,48	31,32	8,17	26,44	3,11	6,74	3,14	15,97	23,45	32,68	0,00	0,00
\$2,000 under \$3,000	20,78	21,20	7,89	26,44	2,98	4,09	3,04	4,09	16,85	20,81	99,21	70,11
\$3,000 under \$4,000	17,24	18,94	3,76	6,31	3,02	3,92	3,10	3,74	13,83	24,81	99,33	55,19
\$4,000 under \$5,000	14,62	14,77	3,25	3,84	3,09	4,00	3,21	3,77	11,67	20,76	99,17	99,94
\$5,000 under \$6,000	14,13	14,77	3,25	3,84	3,10	3,46	3,23	3,62	10,42	11,93	93,27	41,98
\$6,000 under \$7,000	12,59	13,42	3,33	3,68	3,09	3,46	3,23	3,62	10,42	11,93	93,27	41,98
\$7,000 under \$8,000	14,06	14,93	3,13	3,61	3,04	3,29	3,13	3,71	8,32	12,52	98,61	94,50
\$8,000 under \$9,000	18,34	20,43	2,97	3,28	2,94	3,29	3,10	3,41	8,32	12,52	98,61	94,50
\$9,000 under \$10,000	24,11	28,85	2,98	3,29	2,95	3,23	3,15	3,43	8,11	12,70	97,63	97,63
\$10,000 under \$11,000	0,00	0,00	0,00	3,21	3,06	3,31	3,25	3,51	8,66	9,85	93,27	97,52
\$11,000 under \$12,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$12,000 under \$13,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$13,000 under \$14,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$14,000 under \$15,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$15,000 under \$16,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$16,000 under \$17,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$17,000 under \$18,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$18,000 under \$19,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$19,000 under \$20,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$20,000 under \$25,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$25,000 under \$30,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$30,000 under \$40,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$40,000 under \$50,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$50,000 under \$75,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$75,000 under \$100,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$100,000 under \$200,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$200,000 under \$500,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$500,000 under \$1,000,000	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
\$1,000,000 or more	0,00	0,00	0,00	3,21	3,04	3,27	3,26	3,51	7,78	8,96	93,27	97,52
Taxable returns, total	85,77	87,24	92,4	92,4	92,4	92,4	92,4	92,4	92,4	92,4	92,4	92,4
No adjusted gross income	88,77	89,08	32,03	7,15	18,01	9,27	24,01	22,77	34,14	13,35	40,01	30,18
\$1 under \$1,000	0,00	0,00	50,91	48,95	64,17	55,47	87,59	63,73	89,52	63,76	0,00	0,00
\$1,000 under \$2,000	0,00	0,00	10,23	44,53	42,67	90,64	57,67	67,19	54,28	96,29	64,94	88,44
\$2,000 under \$3,000	0,00	0,00	11,62	13,36	20,67	32,13	28,48	34,99	33,12	41,30	99,98	99,98
\$3,000 under \$4,000	0,00	0,00	3,60	5,96	4,23	4,74	4,30	4,53	21,26	24,11	0,00	0,00
\$4,000 under \$5,000	0,00	0,00	3,60	3,92	3,72	4,64	3,84	4,26	15,33	30,08	99,95	99,95
\$5,000 under \$6,000	0,00	0,00	3,44	3,75	3,83	4,14	3,99	4,32	12,76	14,26	0,00	0,00
\$6,000 under \$7,000	0,00	0,00	3,48	3,77	3,79	4,31	4,00	4,52	10,91	12,85	0,00	0,00
\$7,000 under \$8,000	0,00	0,00	3,23	3,51	3,43	3,68	3,67	3,94	9,16	10,24	99,98	99,98
\$8,000 under \$9,000	0,00	0,00	3,02	3,33	3,17	3,62	3,39	3,68	8,76	14,03	97,63	87,47
\$9,000 under \$10,000	0,00	0,00	3,03	3,34	3,13	3,62	3,34	3,59	8,56	9,66	97,63	97,63
\$10,000 under \$11,000	0,00	0,00	3,05	3,31	3,14	3,38	3,31	3,57	9,06	10,37	93,27	97,52
\$11,000 under \$12,000	0,00	0,00	3,04	3,29	3,11	3,34	3,32	3,57	8,99	9,33	99,98	99,98
\$12,000 under \$13,000	0,00	0,00	3,13	3,35	3,18	3,39	3,34	3,55	8,90	10,56	99,95	99,98
\$13,000 under \$14,000	0,00	0,00	3,20	3,43	3,26	3,47	3,70	3,70	8,28	9,71	0,00	0,00
\$14,000 under \$15,000	0,00	0,00	3,23	3,42	3,28	3,48	3,45	3,69	8,61	10,00	99,98	99,98
\$15,000 under \$16,000	0,00	0,00	3,31	3,49	3,35	3,53	3,49	3,71	9,35	10,77	99,71	99,71
\$16,000 under \$17,000	0,00	0,00	3,49	3,72	3,54	3,79	3,72	3,97	9,31	11,98	58,38	64,54
\$17,000 under \$18,000	0,00	0,00	3,41	3,60	3,43	3,67	3,62	3,88	8,62	10,95	95,75	67,69
\$18,000 under \$19,000	0,00	0,00	3,51	3,69	3,55	3,69	3,70	3,91	9,54	10,64	96,08	92,93
\$19,000 under \$20,000	0,00	0,00	3,55	3,75	3,58	3,79	3,74	3,98	9,70	12,12	70,64	89,05
\$20,000 under \$25,000	0,00	0,00	1,23	1,32	1,24	1,34	1,30	1,42	4,73	4,73	38,84	63,35
\$25,000 under \$30,000	0,00	0,00	1,39	1,47	1,39	1,48	1,44	1,55	4,36	4,36	47,98	40,41
\$30,000 under \$40,000	0,00	0,00	1,15	1,15	1,09	1,16	1,11	1,21	3,58	4,71	20,84	41,01
\$40,000 under \$50,000	0,00	0,00	1,57	1,61	1,57	1,59	1,63	1,67	4,14	4,96	24,96	35,52
\$50,000 under \$75,000	0,00	0,00	0,73	0,83	0,74	0,84	0,81	0,92	2,18	2,83	12,68	31,20
\$75,000 under \$100,000	0,00	0,00	1,99	2,05	2,00	2,07	2,19	2,34	3,30	4,06	14,59	45,27
\$100,000 under \$200,000	0,00	0,00	0,89	0,99	0,90	1,04	1,07	1,27	1,64	2,14	7,14	15,97
\$200,000 under \$500,000	0,00	0,00	1,23	1,31	1,24	1,35	1,36	1,69	1,85	2,52	6,19	21,02
\$500,000 under \$1,000,000	0,00	0,00	2,74	2,62	2,75	2,98	2,35	3,06	3,63	4,76	10,92	13,64
\$1,000,000 or more	0,00	0,00	0,36	0,23	0,36	0,27	0,46	0,60	0,43	0,36	1,53	1,34
Nonliable returns, total	4,93	5,55	3,05	4,42	1,20	2,15	1,26	2,28	4,72	5,91	23,50	36,02

Footnote(s) at end of table

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Earned income credit: refundable portion		Advance earned income credit payments		Overpayment				Tax due at time of filing		Predetermined estimated tax penalty			
	Number of returns	Amount	Number of returns	Amount	Total	Refunded		Credited to 1984 estimated tax	Number of returns	Amount	Number of returns	Amount		
						Number of returns	Amount							
	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)
All returns, total	2,28	2,69	61,12	75,60	0,25	0,53	0,27	0,55	2,04	2,02	0,93	1,03	3,05	13,77
No adjusted gross income	15,49	24,58	24,26	14,97	6,01	6,39	6,22	6,28	16,00	21,79	13,33	10,97	28,38	26,85
\$1 under \$1,000	10,76	12,80	0,00	0,00	3,70	12,21	3,71	12,38	35,64	49,94	19,71	38,55	89,28	48,73
\$1,000 under \$2,000	8,64	9,24	99,98	99,98	3,09	4,54	3,09	4,52	33,15	42,91	8,58	13,42	67,45	76,06
\$2,000 under \$3,000	7,06	8,12	0,00	0,00	2,99	3,95	3,00	3,95	23,54	27,07	8,94	10,80	44,54	49,37
\$3,000 under \$4,000	6,66	7,51	0,00	0,00	3,01	3,86	3,04	3,90	19,81	22,75	8,02	10,89	28,63	38,59
\$4,000 under \$5,000	6,23	6,64	0,00	0,00	3,13	4,24	3,16	4,30	16,83	23,91	6,45	8,42	30,09	33,37
\$5,000 under \$6,000	6,23	6,64	0,00	0,00	3,19	3,98	3,22	4,01	15,52	23,57	6,28	7,89	23,40	32,87
\$6,000 under \$7,000	6,50	7,38	0,00	0,00	3,12	3,96	3,32	4,42	13,80	24,52	6,01	8,49	21,51	22,86
\$7,000 under \$8,000	8,72	10,14	0,00	0,00	3,14	4,42	3,18	4,38	15,10	23,63	6,16	8,19	21,97	26,28
\$8,000 under \$9,000	12,93	15,52	0,00	0,00	3,22	4,08	3,27	4,12	14,51	20,24	6,44	8,95	22,39	29,08
\$9,000 under \$10,000	0,00	0,00	0,00	0,00	3,33	4,30	3,39	4,35	13,94	21,79	6,88	9,36	18,97	23,46
\$10,000 under \$11,000	0,00	0,00	0,00	0,00	3,33	4,30	3,39	4,35	13,94	21,79	6,88	9,36	18,97	23,46
\$11,000 under \$12,000	0,00	0,00	0,00	0,00	3,42	4,73	3,45	4,73	15,14	19,20	7,25	10,08	20,79	24,37
\$12,000 under \$13,000	0,00	0,00	0,00	0,00	3,40	4,70	3,45	4,73	15,14	19,20	7,25	10,08	20,79	24,37
\$13,000 under \$14,000	0,00	0,00	0,00	0,00	3,53	4,79	3,61	4,92	13,34	18,13	7,20	9,78	19,27	25,43
\$14,000 under \$15,000	0,00	0,00	0,00	0,00	3,63	4,59	3,70	4,67	15,61	19,02	6,88	9,14	19,83	24,52
\$15,000 under \$16,000	0,00	0,00	0,00	0,00	3,65	4,69	3,70	4,79	16,09	19,22	7,51	10,63	22,49	26,26
\$16,000 under \$17,000	0,00	0,00	0,00	0,00	3,86	5,39	3,95	5,43	13,76	18,88	7,92	11,06	21,12	32,40
\$17,000 under \$18,000	0,00	0,00	0,00	0,00	3,80	4,80	3,98	5,43	13,76	18,88	7,92	11,06	21,12	32,40
\$18,000 under \$19,000	0,00	0,00	0,00	0,00	3,90	4,80	3,98	5,43	13,76	18,88	7,92	11,06	21,12	32,40
\$19,000 under \$20,000	0,00	0,00	0,00	0,00	3,95	5,28	4,05	5,29	14,49	20,79	8,00	12,06	30,59	39,22
\$20,000 under \$25,000	0,00	0,00	99,97	99,97	1,43	2,04	1,46	2,05	6,42	9,44	2,99	4,55	8,86	13,69
\$25,000 under \$30,000	0,00	0,00	0,00	0,00	1,59	2,20	1,62	2,22	7,24	10,89	3,38	5,25	9,72	12,88
\$30,000 under \$40,000	0,00	0,00	0,00	0,00	1,28	1,83	1,30	1,87	5,90	8,35	2,71	4,60	8,95	12,88
\$40,000 under \$50,000	0,00	0,00	99,90	99,90	1,84	2,25	1,89	2,30	6,54	8,77	3,21	5,47	10,20	13,91
\$50,000 under \$75,000	0,00	0,00	99,67	98,88	1,04	1,71	1,10	1,76	3,69	5,36	1,66	3,23	6,12	9,57
\$75,000 under \$100,000	0,00	0,00	0,00	0,00	2,61	3,31	2,60	3,50	5,14	7,03	3,28	5,03	8,41	14,30
\$100,000 under \$200,000	0,00	0,00	0,00	0,00	1,50	2,31	1,73	2,62	2,77	4,02	1,58	2,58	4,63	9,76
\$200,000 under \$500,000	0,00	0,00	0,00	0,00	2,26	4,18	2,76	5,53	3,24	4,91	1,66	2,60	5,05	7,00
\$500,000 under \$1,000,000	0,00	0,00	0,00	0,00	4,90	5,67	6,67	8,24	6,11	6,10	3,33	4,65	7,91	73,50
\$1,000,000 or more	0,00	0,00	0,00	0,00	0,67	0,80	1,13	1,31	0,79	0,88	0,52	0,41	2,11	2,13
Taxable returns, total	0,00	0,00	70,72	68,22	0,36	0,57	0,38	0,59	2,16	2,06	0,98	1,05	3,20	14,09
No adjusted gross income	0,00	0,00	35,62	13,31	25,87	18,11	29,01	21,29	39,10	24,60	48,44	14,06	39,26	47,04
\$1 under \$1,000	0,00	0,00	0,00	0,00	72,67	61,74	89,28	26,40	91,98	91,98	59,95	77,88	0,00	0,00
\$1,000 under \$2,000	0,00	0,00	0,00	0,00	47,70	91,51	55,06	93,54	91,20	90,44	10,48	21,33	0,00	0,00
\$2,000 under \$3,000	0,00	0,00	0,00	0,00	25,61	40,74	28,69	42,67	44,24	47,27	13,06	15,12	75,50	56,43
\$3,000 under \$4,000	0,00	0,00	0,00	0,00	4,34	4,94	4,36	4,96	30,70	37,72	9,10	12,27	36,52	48,15
\$4,000 under \$5,000	0,00	0,00	0,00	0,00	3,87	5,51	3,90	5,56	25,54	37,33	7,07	9,65	41,35	51,15
\$5,000 under \$6,000	0,00	0,00	0,00	0,00	4,05	4,78	4,10	4,80	19,55	31,90	6,76	8,64	29,84	47,71
\$6,000 under \$7,000	0,00	0,00	0,00	0,00	4,15	5,71	4,21	5,80	17,89	23,64	6,55	8,17	24,83	26,87
\$7,000 under \$8,000	0,00	0,00	0,00	0,00	3,69	4,61	3,79	4,67	14,17	19,76	6,91	9,05	23,98	27,71
\$8,000 under \$9,000	0,00	0,00	0,00	0,00	3,47	5,15	3,53	5,06	16,29	25,50	6,40	8,63	24,26	29,18
\$9,000 under \$10,000	0,00	0,00	0,00	0,00	3,42	4,23	3,48	4,31	15,64	22,54	6,76	9,57	24,79	31,97
\$10,000 under \$11,000	0,00	0,00	0,00	0,00	3,40	4,41	3,47	4,46	14,91	23,77	7,17	9,74	17,93	24,61
\$11,000 under \$12,000	0,00	0,00	0,00	0,00	3,40	4,33	3,49	4,40	13,35	18,72	7,06	9,68	17,00	21,07
\$12,000 under \$13,000	0,00	0,00	0,00	0,00	3,47	4,59	3,52	4,59	15,76	20,54	7,44	10,49	21,04	24,61
\$13,000 under \$14,000	0,00	0,00	0,00	0,00	3,59	4,74	3,66	4,66	14,35	19,41	7,34	10,14	19,78	26,86
\$14,000 under \$15,000	0,00	0,00	0,00	0,00	3,66	4,60	3,73	4,67	15,74	19,29	7,10	9,62	21,92	27,36
\$15,000 under \$16,000	0,00	0,00	0,00	0,00	3,70	4,76	3,75	4,86	17,03	20,08	7,67	11,01	23,54	27,58
\$16,000 under \$17,000	0,00	0,00	0,00	0,00	3,89	5,49	3,99	5,52	14,16	19,53	8,10	11,57	21,70	34,93
\$17,000 under \$18,000	0,00	0,00	0,00	0,00	3,83	5,54	3,91	5,21	14,22	22,19	7,66	10,64	22,86	25,10
\$18,000 under \$19,000	0,00	0,00	0,00	0,00	3,95	4,81	4,02	4,92	15,68	19,20	7,84	11,70	22,87	28,40
\$19,000 under \$20,000	0,00	0,00	0,00	0,00	3,97	5,33	4,06	5,34	14,56	20,99	8,16	12,49	32,03	41,02
\$20,000 under \$25,000	0,00	0,00	99,97	99,97	1,44	2,05	1,47	2,06	6,61	9,79	3,02	4,63	8,96	14,01
\$25,000 under \$30,000	0,00	0,00	0,00	0,00	1,59	2,20	1,63	2,21	7,35	11,16	3,41	5,33	9,63	13,12
\$30,000 under \$40,000	0,00	0,00	0,00	0,00	1,28	1,84	1,31	1,87	5,98	8,52	2,72	4,63	9,05	50,02
\$40,000 under \$50,000	0,00	0,00	99,90	99,90	1,85	2,27	1,89	2,31	6,58	8,89	3,27	5,48	10,28	13,75
\$50,000 under \$75,000	0,00	0,00	99,89	99,89	1,05	1,71	1,10	1,75	3,71	5,35	1,86	3,24	6,16	9,62
\$75,000 under \$100,000	0,00	0,00	0,00	0,00	2,62	3,33	2,61	3,52	5,17	7,07	3,28	5,03	8,41	14,30
\$100,000 under \$200,000	0,00	0,00	0,00	0,00	1,51	2,32	1,74	2,64	2,77	4,03	1,59	2,58	4,63	9,76
\$200,000 under \$500,000	0,00	0,00	0,00	0,00	2,27	4,20	2,77	5,57	3,25	4,93	1,66	2,60	5,06	7,00
\$500,000 under \$1,000,000	0,00	0,00	0,00	0,00	4,92	5,70	6,71	8,33	6,11	6,11	3,33	4,65	7,92	73,50
\$1,000,000 or more	0,00	0,00	0,00	0,00	0,68	0,80	1,14	1,33	0,79	0,88	0,52	0,41	2,12	2,13
Non-taxable returns, total	2,28	2,69	99,68	96,23	1,19	1,98	1,20	2,00	6,50	9,95	3,94	6,18	10,63	11,21

() Less than 0.05 percent
 The statutory adjustment total includes some but not all of the data from foreign earned income exclusion. The complete data will be available in a detailed study titled "Foreign Income and Taxes Reported on U.S. Income Tax Returns."
 *Consists of excess social security tax withheld, payment with request for extension of filing time, credit for tax on certain gasoline, fuel and oil, credit from regulated investment companies, and other tax payments.

Table 1.5 — Nontaxable Returns: Sources of Income, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income or Deficit

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net income from business activities ¹		Total net loss from business activities ¹		Sales of property net gain ²	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	18,304,987	47,429,131	14,725,468	65,711,638	1,996,983	11,811,197	1,617,584	29,126,970	1,121,478	5,150,244
Returns with adjusted gross income, total	17,323,870	73,802,566	14,342,170	60,058,107	1,931,440	10,754,830	911,403	7,163,572	868,361	2,398,985
\$1 under \$5,000	12,213,729	26,506,151	10,447,865	24,556,566	862,673	1,986,970	396,137	2,008,642	326,546	568,675
\$5,000 under \$10,000	4,081,466	28,335,335	3,192,949	21,822,616	657,396	3,145,334	262,638	1,636,894	282,020	560,995
\$10,000 under \$15,000	545,897	6,535,881	372,086	4,876,257	182,936	1,583,069	105,173	965,712	96,198	314,444
\$15,000 under \$20,000	200,611	3,426,091	133,513	2,521,092	90,734	1,162,803	58,573	619,132	69,121	265,225
\$20,000 under \$25,000	112,769	2,504,127	76,745	1,562,330	60,287	937,307	28,149	348,530	33,438	173,562
\$25,000 under \$30,000	60,485	1,645,045	40,223	1,354,001	28,695	602,564	24,257	530,645	16,837	111,747
\$30,000 under \$50,000	88,490	3,251,166	64,139	2,201,358	42,832	1,039,563	26,075	614,179	35,917	241,908
\$50,000 under \$100,000	17,792	1,118,928	12,340	835,456	4,992	215,988	9,338	271,044	7,101	88,881
\$100,000 under \$200,000	2,184	281,089	1,986	258,623	773	45,495	833	85,491	953	37,097
\$200,000 under \$500,000	374	104,518	273	47,700	96	15,223	189	39,629	189	22,603
\$500,000 under \$1,000,000	45	31,473	32	12,723	15	4,954	26	20,458	30	6,958
\$1,000,000 or more	28	62,762	19	9,385	11	15,559	15	23,216	11	6,891
Returns with deficit, total	981,117	-26,373,435	383,298	5,653,531	65,543	1,056,367	706,181	21,963,398	253,117	2,751,259
\$0 under \$5,000	477,082	-743,978	161,743	1,997,330	29,849	268,357	277,115	1,988,520	77,775	217,838
\$5,000 under \$10,000	171,271	-1,218,266	64,442	654,995	10,604	79,963	146,237	1,710,571	53,155	338,907
\$10,000 under \$15,000	78,565	-960,554	30,799	469,850	8,452	118,155	61,729	1,161,212	10,931	66,537
\$15,000 under \$30,000	113,956	-2,484,830	57,715	712,332	7,199	174,457	100,298	2,718,366	45,221	270,744
\$30,000 under \$50,000	52,367	-2,064,907	24,721	459,821	1,930	76,994	45,392	2,187,283	22,999	301,585
\$50,000 under \$100,000	45,081	-3,152,178	23,067	434,767	3,620	87,533	39,399	2,856,381	20,835	334,216
\$100,000 under \$200,000	26,648	-3,653,941	12,930	361,539	2,403	92,256	22,404	2,471,861	13,655	263,161
\$200,000 or more	16,147	-12,094,760	7,881	562,897	1,486	158,652	13,607	6,869,205	8,546	958,271

Size of adjusted gross income or deficit	Sales of property net loss ³		Total itemized deductions		Taxable income		Income tax before credits		Total tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	354,193	1,572,620	1,911,749	19,593,250	12,823,742	28,523,700	2,611,972	1,080,872	2,611,972	1,080,872
Returns with adjusted gross income, total	291,013	713,651	1,911,749	19,593,250	12,823,742	28,523,700	2,611,944	1,080,827	2,611,944	1,080,827
\$1 under \$5,000	120,478	278,222	260,267	1,783,582	8,230,854	9,757,340	230,546	12,323	230,546	12,323
\$5,000 under \$10,000	71,126	176,739	854,909	6,021,537	3,764,490	11,685,714	1,807,735	319,358	1,807,735	319,358
\$10,000 under \$15,000	30,553	60,574	396,090	4,022,723	434,487	2,086,679	267,034	122,939	267,034	122,939
\$15,000 under \$20,000	27,810	59,641	166,020	2,237,188	160,832	1,221,546	109,499	102,091	109,499	102,091
\$20,000 under \$25,000	15,189	28,479	92,223	1,485,419	92,502	1,069,438	78,421	109,684	78,421	109,684
\$25,000 under \$30,000	11,148	56,605	47,818	773,047	54,240	844,293	45,657	103,443	45,657	103,443
\$30,000 under \$50,000	11,574	34,933	75,283	1,886,491	74,331	1,425,905	62,432	200,059	62,432	200,059
\$50,000 under \$100,000	2,536	8,969	16,800	941,290	10,508	295,530	9,199	57,872	9,199	57,872
\$100,000 under \$200,000	532	8,165	1,937	231,713	1,332	89,804	1,271	31,638	1,271	31,638
\$200,000 under \$500,000	55	979	332	108,388	149	27,650	135	11,731	135	11,731
\$500,000 under \$1,000,000	6	92	44	38,652	9	4,021	8	1,891	8	1,891
\$1,000,000 or more	6	252	26	63,220	8	15,779	7	7,799	7	7,799
Returns with deficit, total	63,180	858,969	—	—	—	—	28	45	28	45
\$0 under \$5,000	14,413	57,176	—	—	—	—	22	23	22	23
\$5,000 under \$10,000	19,135	103,202	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	5,648	53,131	—	—	—	—	—	—	—	—
\$15,000 under \$30,000	11,039	90,375	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	3,202	45,053	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	4,877	215,434	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	2,755	113,694	—	—	—	—	—	—	—	—
\$200,000 or more	2,111	180,903	—	—	—	—	6	22	6	22

¹Estimate should be used with caution because of the small number of sample returns on which it is based²Consists of business or profession, farm, partnership, and Small Business Corporation net income less loss³Consists of gain less loss from sales of capital assets and gain less loss from sales of property other than capital assets

NOTE Detail may not add to total because of rounding

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income		Salaries and wages		Interest received		Total		Domestic and foreign dividends received		Dividends in AGI
		(1)	(2)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(12)
All returns, total	19,451,863	233,807,128		19,105,086	230,732,536	6,370,428	4,899,937	1,045,998	414,552	739,387	61,202	669,901
Under \$1,000	527,351	267,318		447,530	256,751	96,920	29,713	34,208	5,864	22,806	909	33,350
\$1,000 under \$2,000	821,038	1,237,355		775,430	1,129,204	171,106	83,252	37,056	25,868	17,103	1,710	19,955
\$2,000 under \$3,000	952,085	2,385,379		926,430	2,224,471	256,543	148,166	59,860	18,451	37,056	2,882	37,056
\$3,000 under \$4,000	986,279	3,459,834		937,817	3,171,668	287,909	187,909	65,562	15,057	54,159	4,327	45,608
\$4,000 under \$5,000	1,000,563	4,510,910		954,954	4,186,273	242,317	338,302	45,611	17,575	25,657	1,967	34,208
\$5,000 under \$6,000	994,845	5,472,288		960,636	5,144,033	282,202	339,272	45,606	14,237	34,205	3,341	15,608
\$6,000 under \$7,000	1,009,090	6,547,803		986,285	6,191,340	305,008	354,889	45,608	18,907	37,055	3,067	15,620
\$7,000 under \$8,000	1,051,847	7,895,196		1,040,446	7,690,273	287,903	300,977	25,652	23,807	19,952	1,519	22,288
\$8,000 under \$9,000	1,071,508	9,163,448		1,060,405	8,881,975	287,903	300,977	25,652	23,807	19,952	1,519	22,288
\$9,000 under \$10,000	954,938	9,065,572		949,207	8,966,603	242,317	338,302	45,611	17,575	25,657	1,967	15,608
\$10,000 under \$11,000	832,359	8,756,665		829,508	8,666,603	242,317	338,302	45,611	17,575	25,657	1,967	15,608
\$11,000 under \$12,000	895,061	10,249,611		895,061	10,162,019	282,202	339,272	45,606	14,237	34,205	3,341	15,608
\$12,000 under \$13,000	860,862	10,766,737		860,862	10,690,123	225,194	130,379	31,356	9,782	25,656	2,269	17,103
\$13,000 under \$14,000	749,697	10,109,776		746,846	9,980,007	250,847	177,520	31,354	5,062	19,953	1,639	25,653
\$14,000 under \$15,000	761,091	11,033,618		755,389	10,872,130	262,250	224,735	31,357	6,248	22,804	1,251	14,254
\$15,000 under \$16,000	704,078	10,998,782		704,078	10,753,260	265,091	202,751	37,059	21,170	22,806	955	22,806
\$16,000 under \$17,000	557,755	9,218,219		557,755	9,102,015	215,693	130,361	34,204	51,769	22,803	2,118	22,801
\$17,000 under \$18,000	515,005	9,013,614		515,005	8,889,806	208,092	138,925	34,205	12,045	25,655	2,412	25,653
\$18,000 under \$19,000	457,097	8,462,869		457,097	8,420,230	187,239	73,878	21,858	6,172	11,401	653	13,307
\$19,000 under \$20,000	424,086	8,247,310		424,086	8,164,652	190,213	129,205	35,166	21,450	24,709	2,360	23,765
\$20,000 under \$25,000	1,684,143	37,569,907		1,684,143	37,569,907	1,684,143	37,569,907	141,078	141,078	141,078	9,685	66,724
\$25,000 under \$30,000	35,609,907	25,609,907		35,609,907	25,609,907	35,609,907	25,609,907	76,166	76,166	76,166	3,834	20,307
\$30,000 under \$40,000	629,125	21,022,937		629,125	21,022,937	379,390	291,491	62,916	23,403	49,571	5,162	18,221
\$40,000 or more	66,877	2,932,899		66,877	2,932,899	49,270	84,851	9,433	5,532	18,981	702	4,830
Taxable returns, total	14,026,329	211,703,450		13,898,051	209,428,813	5,355,540	4,092,580	841,759	340,444	611,111	51,068	512,123
Under \$1,000	—	—		—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	114,251	140,313		114,251	140,313	28,504	101,809	28,504	4,614	22,803	1,305	19,090
\$2,000 under \$3,000	285,031	1,040,729		276,439	936,602	131,124	239,050	28,506	9,216	17,104	1,539	3,309
\$3,000 under \$4,000	441,191	2,144,611		441,191	2,144,611	171,032	239,050	28,506	9,216	17,104	1,539	7,677
\$4,000 under \$5,000	453,232	2,490,340		424,724	2,229,521	199,532	267,629	34,205	9,169	22,806	2,200	9,698
\$5,000 under \$6,000	—	—		—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	484,598	3,151,510		467,495	2,884,393	219,492	253,227	42,757	18,901	34,206	3,081	15,820
\$7,000 under \$8,000	612,869	4,612,871		604,318	4,443,382	230,895	189,734	19,952	21,767	17,102	1,482	22,285
\$8,000 under \$9,000	846,614	7,207,738		829,511	6,955,324	256,548	265,273	37,057	22,442	28,505	2,332	20,110
\$9,000 under \$10,000	840,469	8,040,469		840,469	8,040,469	242,290	207,641	37,057	11,072	25,656	2,053	9,919
\$10,000 under \$11,000	812,404	8,546,071		809,554	8,436,199	210,935	161,955	25,656	12,415	25,657	2,309	3,178
\$11,000 under \$12,000	872,257	9,991,731		872,257	9,903,558	279,351	153,128	39,911	12,415	25,657	2,309	10,106
\$12,000 under \$13,000	846,609	10,591,024		846,609	10,514,951	225,194	130,379	31,356	9,782	25,656	2,269	17,103
\$13,000 under \$14,000	741,144	10,033,104		741,144	9,902,200	250,847	177,520	31,354	5,062	19,953	1,639	25,653
\$14,000 under \$15,000	750,241	10,993,022		750,241	10,831,535	262,250	224,735	31,357	6,248	22,804	1,251	14,254
\$15,000 under \$16,000	704,078	10,998,782		704,078	10,753,260	265,091	202,751	37,059	21,170	22,806	955	22,806
\$16,000 under \$17,000	554,904	9,172,517		554,904	9,053,973	215,693	130,361	34,204	51,769	22,803	2,118	22,801
\$17,000 under \$18,000	515,005	9,013,614		515,005	8,889,806	208,092	138,925	34,205	12,045	25,655	2,412	25,653
\$18,000 under \$19,000	457,097	8,462,869		457,097	8,420,230	187,239	73,878	21,858	6,172	11,401	653	13,307
\$19,000 under \$20,000	424,086	8,247,310		424,086	8,164,652	190,213	129,205	35,166	21,450	24,709	2,360	23,765
\$20,000 under \$25,000	1,689,143	37,609,907		1,689,143	37,569,907	1,689,143	37,569,907	141,078	141,078	141,078	9,685	66,724
\$25,000 under \$30,000	936,083	25,439,081		936,083	25,439,081	465,184	291,492	62,916	23,403	49,571	5,162	18,221
\$30,000 under \$40,000	629,125	21,022,937		629,125	21,022,937	379,390	291,491	62,916	23,403	49,571	5,162	18,221
\$40,000 or more	66,877	2,932,899		66,877	2,932,899	49,270	84,851	9,433	5,532	18,981	702	4,830
Non-taxable returns, total	5,425,534	22,103,678		5,208,035	21,303,724	1,014,886	807,357	205,239	74,108	128,276	10,134	156,776

Footnotes at end of table

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Unemployment compensation			Zero bracket amount			Exemptions			Taxable income			Total			Payments to an IRA		
	Total		Number of returns	In adjusted gross income		Number of returns	Amount		Number of exemptions	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns
	(13)	(14)		(15)	(16)		(17)	(18)		(19)	(20)		(21)	(22)		(23)	(24)	
All returns, total	3,529,168	6,602,524	1,003,548	1,014,552	18,057,077	46,206,578	50,125,342	185,502,796	843,168	1,321,718	350,215	598,264						
Under \$1,000	125,426	431,523	—	—	—	—	946,375	946,375	—	—	—	—	2,851	14,100	—	—	—	—
\$1,000 under \$2,000	185,382	455,553	2,925	2,695	461,858	230,895	1,582,154	230,895	461,858	230,895	461,858	230,895	5,727	1,454	—	—	—	—
\$2,000 under \$3,000	159,644	385,427	1,181	1,181	701,247	825,151	1,946,922	825,151	701,247	825,151	701,247	825,151	2,987	1,426	—	—	—	—
\$3,000 under \$4,000	233,741	602,062	—	—	838,052	1,418,545	2,152,129	1,418,545	838,052	1,418,545	838,052	1,418,545	5,701	5,984	5,701	5,984	5,984	5,984
\$4,000 under \$5,000	256,572	506,302	2,851	5,506	934,984	1,863,534	2,149,405	1,863,534	934,984	2,149,405	934,984	2,149,405	11,425	27,081	11,425	27,081	27,081	27,081
\$5,000 under \$6,000	199,542	404,694	5,702	5,702	977,742	2,139,764	2,257,660	2,139,764	977,742	2,257,660	977,742	2,257,660	19,953	22,808	19,953	22,808	22,808	22,808
\$6,000 under \$7,000	222,346	496,558	8,553	14,497	994,836	2,339,838	2,588,273	2,339,838	994,836	2,588,273	994,836	2,588,273	14,253	18,533	14,253	18,533	18,533	18,533
\$7,000 under \$8,000	256,545	527,808	8,550	14,497	1,043,294	2,663,270	2,838,884	2,663,270	1,043,294	2,838,884	1,043,294	2,838,884	14,253	18,533	14,253	18,533	18,533	18,533
\$8,000 under \$9,000	228,043	367,837	8,553	14,497	1,071,807	2,790,953	2,776,434	2,790,953	1,071,807	2,776,434	1,071,807	2,776,434	14,253	18,533	14,253	18,533	18,533	18,533
\$9,000 under \$10,000	185,286	264,808	8,551	14,497	954,938	2,525,804	2,454,357	2,525,804	954,938	2,454,357	954,938	2,454,357	14,253	18,533	14,253	18,533	18,533	18,533
\$10,000 under \$11,000	131,126	198,115	22,807	7,463	832,359	2,127,306	2,137,926	2,127,306	832,359	2,137,926	832,359	2,137,926	31,356	42,683	31,356	42,683	42,683	42,683
\$11,000 under \$12,000	133,973	173,197	28,505	11,479	895,061	2,437,188	2,437,188	2,437,188	895,061	2,437,188	895,061	2,437,188	34,205	57,852	34,205	57,852	57,852	57,852
\$12,000 under \$13,000	131,125	219,182	54,163	25,641	860,862	2,367,939	2,383,046	2,367,939	860,862	2,383,046	860,862	2,383,046	37,058	47,760	37,058	47,760	47,760	47,760
\$13,000 under \$14,000	114,020	191,065	39,908	29,398	749,697	2,087,744	2,098,006	2,087,744	749,697	2,098,006	749,697	2,098,006	25,509	28,022	25,509	28,022	28,022	28,022
\$14,000 under \$15,000	133,976	189,613	71,262	35,406	761,091	1,992,226	2,112,237	1,992,226	761,091	2,112,237	761,091	2,112,237	37,058	47,760	37,058	47,760	47,760	47,760
\$15,000 under \$16,000	94,066	118,959	37,054	35,400	704,078	1,682,967	1,907,013	1,682,967	704,078	1,907,013	704,078	1,907,013	37,058	47,760	37,058	47,760	47,760	47,760
\$16,000 under \$17,000	65,564	100,303	42,758	38,125	557,755	1,612,458	1,514,591	1,612,458	557,755	1,514,591	557,755	1,514,591	30,412	46,323	30,412	46,323	46,323	46,323
\$17,000 under \$18,000	78,870	113,770	67,487	66,058	1,470,239	1,470,239	1,427,203	1,470,239	66,058	1,427,203	66,058	1,427,203	30,412	46,323	30,412	46,323	46,323	46,323
\$18,000 under \$19,000	78,868	144,273	78,868	90,619	1,347,899	1,347,899	1,230,599	1,347,899	78,868	1,230,599	78,868	1,230,599	30,412	46,323	30,412	46,323	46,323	46,323
\$19,000 under \$20,000	66,582	102,467	66,582	67,853	1,269,365	1,269,365	1,239,845	1,269,365	66,582	1,239,845	66,582	1,239,845	30,412	46,323	30,412	46,323	46,323	46,323
\$20,000 under \$25,000	259,278	371,051	259,278	316,306	1,189,143	1,189,143	1,139,897	1,189,143	259,278	1,139,897	259,278	1,139,897	168,143	32,452	168,143	32,452	32,452	32,452
\$25,000 under \$30,000	116,297	154,972	116,297	153,594	936,083	2,944,567	2,886,428	2,944,567	936,083	2,886,428	936,083	2,886,428	101,042	22,541	101,042	22,541	22,541	22,541
\$30,000 under \$40,000	66,225	76,459	66,225	76,459	629,125	2,053,997	1,900,717	2,053,997	629,125	1,900,717	629,125	1,900,717	101,042	216,155	101,042	216,155	216,155	216,155
\$40,000 or more	6,171	6,326	6,171	6,326	218,994	218,994	223,053	218,994	6,171	223,053	6,171	223,053	13,245	31,582	13,245	31,582	31,582	31,582
Taxable returns, total	2,385,965	3,707,573	997,753	1,011,314	14,026,329	39,134,198	35,091,403	176,487,398	808,887	1,291,735	344,515	593,650						
Under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	2,851	12,117	—	—	24,227	24,227	14,251	24,227	2,851	14,251	2,851	14,251	26,062	26,062	26,062	26,062	26,062	26,062
\$2,000 under \$3,000	68,414	155,770	—	—	645,356	645,356	287,901	645,356	68,414	287,901	68,414	287,901	751,463	751,463	751,463	751,463	751,463	751,463
\$3,000 under \$4,000	136,828	236,211	2,851	5,522	1,078,078	1,078,078	547,303	1,078,078	136,828	547,303	136,828	547,303	1,594,475	1,594,475	1,594,475	1,594,475	1,594,475	1,594,475
\$4,000 under \$5,000	96,917	171,746	5,700	5,506	1,069,515	1,069,515	590,055	1,069,515	96,917	590,055	96,917	590,055	1,897,309	1,897,309	1,897,309	1,897,309	1,897,309	1,897,309
\$5,000 under \$6,000	108,325	215,860	8,553	14,497	1,182,418	1,182,418	721,194	1,182,418	108,325	721,194	108,325	721,194	2,427,140	2,427,140	2,427,140	2,427,140	2,427,140	2,427,140
\$6,000 under \$7,000	156,775	253,800	8,550	14,497	1,512,787	1,512,787	952,082	1,512,787	156,775	952,082	156,775	952,082	3,656,524	3,656,524	3,656,524	3,656,524	3,656,524	3,656,524
\$7,000 under \$8,000	179,582	269,943	8,553	14,497	1,735,984	1,735,984	1,735,984	1,735,984	179,582	1,735,984	179,582	1,735,984	5,465,939	5,465,939	5,465,939	5,465,939	5,465,939	5,465,939
\$8,000 under \$9,000	168,164	238,923	8,551	14,497	2,225,159	2,225,159	1,981,166	2,225,159	168,164	1,981,166	168,164	1,981,166	6,052,624	6,052,624	6,052,624	6,052,624	6,052,624	6,052,624
\$9,000 under \$10,000	128,275	193,496	22,807	7,463	2,170,404	2,170,404	2,018,198	2,170,404	128,275	2,018,198	128,275	2,018,198	6,521,431	6,521,431	6,521,431	6,521,431	6,521,431	6,521,431
\$10,000 under \$11,000	131,122	172,607	28,505	11,479	2,412,958	2,412,958	2,306,068	2,412,958	131,122	2,306,068	131,122	2,306,068	7,679,415	7,679,415	7,679,415	7,679,415	7,679,415	7,679,415
\$11,000 under \$12,000	128,275	218,241	51,313	25,100	2,335,157	2,335,157	2,317,479	2,335,157	128,275	2,317,479	128,275	2,317,479	8,265,823	8,265,823	8,265,823	8,265,823	8,265,823	8,265,823
\$12,000 under \$13,000	114,020	191,065	39,908	29,398	2,071,493	2,071,493	2,060,943	2,071,493	114,020	2,060,943	114,020	2,060,943	8,866,247	8,866,247	8,866,247	8,866,247	8,866,247	8,866,247
\$13,000 under \$14,000	133,976	189,613	71,262	35,406	2,159,277	2,159,277	2,100,837	2,159,277	133,976	2,100,837	133,976	2,100,837	8,866,247	8,866,247	8,866,247	8,866,247	8,866,247	8,866,247
\$14,000 under \$15,000	94,066	118,959	37,054	35,400	1,992,226	1,992,226	1,907,013	1,992,226	94,066	1,907,013	94,066	1,907,013	8,866,247	8,866,247	8,866,247	8,866,247	8,866,247	8,866,247
\$15,000 under \$16,000	65,564	100,303	42,758	38,125	1,602,765	1,602,765	1,503,187	1,602,765	65,564	1,503,187	65,564	1,503,187	7,580,944	7,580,944	7,580,944	7,580,944	7,580,944	7,580,944
\$16,000 under \$17,000	78,870	113,770	67,487	66,058	1,470,239	1,470,239	1,427,203	1,470,239	78,870	1,427,203	78,870	1,427,203	30,412	46,323	30,412	46,323	46,323	46,323
\$17,000 under \$18,000	78,868	144,273	78,868	90,619	1,347,899	1,347,899	1,230,599	1,347,899	78,868	1,230,599	78,868	1,230,599	30,412	46,323	30,412	46,323	46,323	46,323
\$18,000 under \$19,000	66,582	102,467	66,582	67,853	1,269,365	1,269,365	1,239,845	1,269,365	66,582	1,239,845	66,582	1,239,845	30,412	46,323	30,412	46,323	46,323	46,323
\$19,000 under \$20,000	259,278	371,051	259,278	316,306	1,189,143	1,189,143	1,139,897	1,189,143	259,278	1,139,897	259,278	1,139,897	168,143	32,452	168,143	32,452	32,452	32,452
\$20,000 under \$25,000	116,297	154,972	116,297	153,594	936,083	2,944,567	2,886,428	2,944,567	116,297	2,886,428	116,297	2,886,428	101,042	22,541	101,042	22,541	22,541	22,541
\$25,000 under \$30,000	66,225	76,459	66,225	76,459	629,125	2,053,997	1,900,717	2,053,997	66,225	1,900,717	66,225	1,900,717	101,042	216,155	101,042	216,155	216,155	216,155

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Deduction for working married couple			Contributions deduction for nonitemizers			Income tax before credits			Political contributions credit			Total			Earned income credit			Refundable portion		
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
All returns, total	3,341,438	1,871,529	6,516,892	143,067	15,323,323	22,500,607	893,434	43,800	4,027,816	1,173,653	1,841,473	231,979	3,218,240	941,673							
Under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	162,477	10,082	—	—	—	162,477	10,082
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	270,798	40,221	—	—	—	270,798	40,221
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	324,948	80,861	—	—	—	324,948	80,861
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	379,116	132,440	—	—	—	379,116	132,440
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	410,485	182,893	—	—	—	410,485	182,893
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	461,795	230,693	—	—	—	461,795	230,693
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$17,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$17,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$19,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$19,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	3,064,917	1,826,898	5,538,891	124,649	14,026,329	22,276,383	844,971	41,944	806,726	111,508	806,726	111,508	3,218,240	941,673							
Under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$17,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$17,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$19,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$19,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nontaxable returns, total	276,521	44,632	878,001	18,418	1,296,994	224,224	48,463	1,856	3,221,090	1,062,145	1,034,747	170,472	3,218,240	941,673							

Footnotes at end of table

Individual Returns/1983

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Child care credit		Income tax after credits		Tax payments			Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Total		Income tax withheld	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total	1,579,101	564,607	14,026,329	21,660,221	18,428,604	28,828,316	18,428,604	28,827,932	17,260,332	8,532,348	1,751,489
Under \$1,000	—	—	—	—	396,222	16,716	396,222	16,716	421,875	26,798	—
\$1,000 under \$2,000	—	—	—	—	721,270	75,762	721,270	75,762	752,623	64,470	—
\$2,000 under \$3,000	—	—	—	—	820,963	138,408	820,963	138,408	849,465	219,090	—
\$3,000 under \$4,000	—	—	—	—	835,196	207,107	835,196	207,107	893,052	219,090	—
\$4,000 under \$5,000	11,403	3,111	285,051	11,522	57,963	297,988	880,638	297,988	893,052	424,127	39,908
\$5,000 under \$6,000	42,758	3,891	423,911	57,963	38,656	381,739	886,526	381,739	877,974	501,980	15,545
\$6,000 under \$7,000	37,057	6,069	484,598	157,772	906,471	491,887	906,471	491,887	880,614	521,316	13,566
\$7,000 under \$8,000	62,710	12,745	612,869	245,050	1,014,789	661,915	1,014,789	661,915	963,476	526,801	20,245
\$8,000 under \$9,000	91,217	22,581	846,614	360,711	1,014,796	831,312	1,014,796	831,312	986,290	524,077	82,671
\$9,000 under \$10,000	136,824	49,368	846,619	453,431	932,133	844,312	932,133	844,312	875,123	410,365	13,521
\$10,000 under \$11,000	79,816	30,295	812,404	557,218	815,257	885,164	815,257	885,164	763,949	410,365	26,581
\$11,000 under \$12,000	94,066	35,232	872,257	686,082	889,360	1,066,608	889,360	1,066,608	835,199	391,483	15,253
\$12,000 under \$13,000	96,917	48,110	846,609	783,053	855,161	1,151,059	855,161	1,151,059	803,854	381,769	12,646
\$13,000 under \$14,000	88,370	34,798	743,995	806,518	1,113,364	1,113,364	735,443	1,113,364	692,683	341,133	10,957
\$14,000 under \$15,000	85,516	33,863	736,241	947,512	1,292,100	1,292,100	752,539	1,292,100	684,127	366,517	13,762
\$15,000 under \$16,000	114,021	47,647	704,078	992,493	1,305,322	1,305,322	701,227	1,305,322	621,413	330,414	57,014
\$16,000 under \$17,000	76,963	32,720	554,904	889,527	1,169,891	1,169,891	554,904	1,169,891	488,345	293,375	21,930
\$17,000 under \$18,000	45,609	16,423	515,005	933,919	1,171,157	1,171,157	515,005	1,171,157	466,544	252,530	17,585
\$18,000 under \$19,000	62,713	21,328	457,097	905,299	1,120,133	1,120,133	457,097	1,120,133	405,784	226,477	13,010
\$19,000 under \$20,000	52,329	17,824	424,086	890,288	1,110,924	1,110,924	424,086	1,110,924	370,623	239,623	18,987
\$20,000 under \$25,000	123,028	83,542	1,689,143	4,431,920	1,687,236	3,972,768	1,687,236	3,972,768	1,466,090	933,673	59,921
\$25,000 under \$30,000	122,013	40,536	936,083	3,493,958	936,083	3,972,768	936,083	3,972,768	1,772,119	535,743	223,053
\$30,000 under \$40,000	62,913	24,391	629,125	3,363,873	629,125	3,650,253	629,125	3,650,253	467,081	368,802	56,932
\$40,000 or more	2,358	1,934	66,877	593,037	66,877	566,753	66,877	566,753	35,120	30,330	162,044
Taxable returns, total	1,256,993	482,710	14,026,329	21,660,221	13,676,650	27,444,766	13,676,650	27,444,766	12,266,288	6,307,508	1,751,489
Under \$1,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	2,850	1,171	285,051	11,522	57,963	297,988	880,638	297,988	893,052	424,127	39,908
\$5,000 under \$6,000	—	—	—	—	39,908	16,716	39,908	16,716	421,875	26,798	15,545
\$6,000 under \$7,000	—	—	—	—	721,270	75,762	721,270	75,762	752,623	64,470	—
\$7,000 under \$8,000	5,701	3,420	484,598	157,772	906,471	491,887	906,471	491,887	880,614	521,316	20,245
\$8,000 under \$9,000	34,207	5,861	612,869	245,050	1,014,789	661,915	1,014,789	661,915	963,476	526,801	82,671
\$9,000 under \$10,000	71,265	20,722	846,614	360,711	1,014,796	831,312	1,014,796	831,312	986,290	524,077	13,521
\$10,000 under \$11,000	68,413	24,377	812,404	557,218	815,257	885,164	815,257	885,164	763,949	410,365	26,581
\$11,000 under \$12,000	76,963	26,965	872,257	686,082	889,360	1,066,608	889,360	1,066,608	835,199	391,483	15,253
\$12,000 under \$13,000	82,664	38,040	846,609	783,053	855,161	1,151,059	855,161	1,151,059	803,854	381,769	12,646
\$13,000 under \$14,000	82,664	31,321	743,995	806,518	1,113,364	1,113,364	735,443	1,113,364	692,683	341,133	10,957
\$14,000 under \$15,000	82,664	31,321	736,241	947,512	1,292,100	1,292,100	752,539	1,292,100	684,127	366,517	13,762
\$15,000 under \$16,000	174,011	27,877	704,078	992,493	1,305,322	1,305,322	701,227	1,305,322	621,413	330,414	57,014
\$16,000 under \$17,000	75,112	29,385	554,904	889,527	1,169,891	1,169,891	554,904	1,169,891	488,345	293,375	21,930
\$17,000 under \$18,000	45,609	16,423	515,005	933,919	1,171,157	1,171,157	515,005	1,171,157	466,544	252,530	17,585
\$18,000 under \$19,000	62,713	21,328	457,097	905,299	1,120,133	1,120,133	457,097	1,120,133	405,784	226,477	13,010
\$19,000 under \$20,000	52,329	17,824	424,086	890,288	1,110,924	1,110,924	424,086	1,110,924	370,623	239,623	18,987
\$20,000 under \$25,000	123,028	83,542	1,689,143	4,431,920	1,687,236	3,972,768	1,687,236	3,972,768	1,466,090	933,673	59,921
\$25,000 under \$30,000	122,013	40,536	936,083	3,493,958	936,083	3,972,768	936,083	3,972,768	1,772,119	535,743	223,053
\$30,000 under \$40,000	62,913	24,391	629,125	3,363,873	629,125	3,650,253	629,125	3,650,253	467,081	368,802	56,932
\$40,000 or more	2,358	1,934	66,877	593,037	66,877	566,753	66,877	566,753	35,120	30,330	162,044
Nontaxable returns, total	322,108	101,896	—	—	4,751,954	1,383,167	4,751,954	1,383,167	4,994,244	2,324,840	—

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 1.7 — Form 1040EZ Returns: Adjusted Gross Income and Tax Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Interest received		Contributions deduction for nonitemizers	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	15,656,183	112,981,499	15,616,273	112,609,308	4,672,213	372,191	4,108,576	86,169
Under \$5,000	7,354,394	17,672,830	7,314,484	17,537,469	1,795,847	135,361	1,194,379	24,039
\$5,000 under \$10,000	4,022,081	29,659,846	4,022,081	29,569,454	1,174,414	90,392	1,225,723	25,486
\$10,000 under \$15,000	2,434,372	29,825,547	2,434,372	29,758,853	835,213	66,693	889,355	19,118
\$15,000 under \$20,000	1,220,031	20,834,210	1,220,031	20,787,723	515,952	46,487	495,992	10,752
\$20,000 under \$25,000	436,567	9,668,448	436,567	9,645,004	253,557	23,445	217,334	4,711
\$25,000 under \$30,000	152,519	4,105,346	152,519	4,097,003	83,887	8,343	68,637	1,659
\$30,000 or more	36,219	1,215,271	36,219	1,213,802	13,343	1,470	17,156	404

Size of adjusted gross income	Taxable income		Total income tax		Overpayment refunded		Balance due	
	Number of returns	Amounts	Number of returns	Amounts	Number of returns	Amounts	Number of returns	Amounts
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	14,279,369	97,794,131	10,471,063	11,220,862	14,724,805	3,659,139	632,071	126,546
Under \$5,000	5,977,580	10,849,381	2,169,274	187,369	6,892,609	1,159,417	165,328	11,411
\$5,000 under \$10,000	4,022,081	25,612,279	4,022,081	2,200,873	3,785,493	1,059,358	236,588	50,708
\$10,000 under \$15,000	2,434,372	27,372,057	2,434,372	3,290,112	2,331,751	753,903	102,621	32,137
\$15,000 under \$20,000	1,220,031	19,603,427	1,220,031	2,881,192	1,154,466	436,135	62,715	11,212
\$20,000 under \$25,000	436,567	9,227,171	436,567	1,610,682	390,811	167,530	45,756	9,822
\$25,000 under \$30,000	152,519	3,951,168	152,519	781,895	141,081	67,371	11,438	4,011
\$30,000 or more	36,219	1,178,648	36,219	268,739	28,594	15,426	7,625	7,246

* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 2.1 — Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Medical and dental expense deduction							
				Total		Medical and dental expenses subject to reduction by 5 percent of AGI					
				Number of returns	Amount	Total		Medicine and drugs			
						Number of returns	Amount	Total		Nondeductible amount (1 percent of AGI)	
								Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Total	35,230,292	1,256,699,738	309,633,773	9,720,440	18,074,335	16,607,105	35,624,192	11,192,372	3,453,756	11,192,372	1,919,619
Under \$5,000	717,094	2,258,861	2,102,465	241,652	522,387	246,286	565,530	166,808	63,555	166,808	6,169
\$5,000 under \$10,000	1,798,412	13,871,421	9,237,719	1,193,532	3,219,333	1,245,103	3,687,294	821,091	291,833	821,091	64,277
\$10,000 under \$15,000	2,653,796	33,368,532	14,448,023	1,559,831	2,977,351	1,842,690	4,015,345	1,290,433	426,602	1,290,433	140,053
\$15,000 under \$20,000	3,449,268	60,600,125	19,696,109	1,608,538	2,526,599	2,087,926	4,138,637	1,423,850	445,446	1,423,850	195,286
\$20,000 under \$25,000	4,195,811	94,724,413	25,882,258	1,453,782	2,260,938	2,238,998	4,327,668	1,582,537	448,084	1,582,537	250,051
\$25,000 under \$30,000	4,600,744	126,713,332	31,265,740	1,098,684	1,546,481	2,128,103	3,754,282	1,382,034	388,574	1,382,034	232,455
\$30,000 under \$40,000	8,159,971	282,560,092	64,300,561	1,483,030	2,121,956	3,264,515	6,116,283	2,210,866	626,967	2,210,866	432,998
\$40,000 under \$50,000	4,655,736	206,568,974	45,552,927	612,474	1,141,788	1,759,894	3,690,753	1,206,179	355,269	1,206,179	270,502
\$50,000 under \$75,000	3,399,395	200,697,114	45,261,942	371,355	994,574	1,253,303	3,191,708	817,988	279,448	817,988	216,955
\$75,000 under \$100,000	793,639	67,543,173	15,551,377	59,808	356,268	286,064	970,422	161,206	64,308	161,206	52,556
\$100,000 under \$200,000	609,817	80,825,110	18,581,137	31,622	271,230	199,787	789,069	102,726	45,926	102,726	41,256
\$200,000 under \$500,000	160,569	45,648,889	9,599,560	5,467	115,546	44,937	289,082	22,400	13,466	22,400	12,888
\$500,000 under \$1,000,000	25,295	17,058,715	3,490,254	533	14,797	7,292	62,542	3,303	3,442	3,303	3,351
\$1,000,000 or more	10,745	24,260,986	4,663,702	132	5,088	2,207	25,577	951	836	951	822
Total taxable returns	33,318,543	1,234,280,466	290,040,523	8,384,845	12,872,787	15,170,603	29,696,967	10,242,244	3,081,778	10,242,244	1,832,366
Total nontaxable returns	1,911,749	22,419,272	19,593,250	1,335,595	5,201,548	1,436,502	5,927,225	950,128	371,978	950,128	87,254

Size of adjusted gross income	Medical and dental expense deduction — Continued								Taxes paid deduction			
	Medical and dental expenses subject to reduction by 5 percent of AGI — Continued								Total		State and local income taxes	
	Medicine and drugs — Continued		All other medical and dental expenses		Nondeductible amount (5 percent of AGI)		Medical and dental expenses in excess of AGI limitations		Number of returns	Amount	Number of returns	Amount
	Medicine and drugs in excess of 1 percent of AGI		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	Number of returns	Amount										
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
Total	4,644,937	1,534,137	16,532,982	34,090,055	16,607,105	17,583,136	9,620,783	18,041,055	34,871,607	99,750,645	28,564,965	50,438,960
Under \$5,000	145,902	57,386	244,600	508,144	246,286	43,143	241,652	522,387	543,117	361,535	245,996	60,931
\$5,000 under \$10,000	644,629	227,556	1,241,731	3,459,738	1,245,103	468,309	1,190,465	3,218,986	1,693,603	1,669,184	993,363	267,841
\$10,000 under \$15,000	894,610	286,548	1,836,446	3,728,796	1,842,690	1,059,316	1,544,440	2,956,029	2,626,663	3,183,320	1,959,752	831,931
\$15,000 under \$20,000	796,024	250,160	2,074,817	3,888,477	2,087,926	1,613,361	1,599,356	2,525,275	3,424,513	5,192,997	2,699,219	1,857,924
\$20,000 under \$25,000	702,837	198,033	2,218,426	4,129,635	2,238,998	2,068,148	1,444,975	2,259,520	4,183,853	7,481,639	3,506,549	3,216,114
\$25,000 under \$30,000	461,662	156,119	2,115,390	3,598,163	2,128,103	2,209,440	1,087,872	1,544,842	4,596,659	10,083,996	3,973,927	4,810,692
\$30,000 under \$40,000	597,195	193,969	3,254,353	5,922,314	3,264,515	3,996,777	1,463,961	2,119,506	8,154,323	21,913,365	6,950,693	10,601,974
\$40,000 under \$50,000	243,041	84,767	1,755,629	3,605,986	1,759,894	2,550,393	602,731	1,140,360	4,652,929	15,929,923	4,030,109	8,249,403
\$50,000 under \$75,000	133,445	62,493	1,251,884	3,129,215	1,253,303	2,199,254	356,558	992,454	3,396,767	15,985,651	2,870,842	8,562,856
\$75,000 under \$100,000	18,692	11,752	286,064	958,670	286,064	614,781	55,729	355,641	793,331	5,383,266	657,651	3,049,958
\$100,000 under \$200,000	6,532	4,670	199,283	784,400	199,787	518,339	27,668	270,731	609,347	6,402,977	513,551	4,063,281
\$200,000 under \$500,000	341	578	44,871	288,504	44,937	173,625	4,838	115,457	160,483	3,367,229	133,272	2,469,928
\$500,000 under \$1,000,000	24	92	7,283	62,450	7,292	47,755	460	14,787	25,285	1,210,840	21,019	986,358
\$1,000,000 or more	3	14	2,205	25,563	2,207	20,496	78	5,080	10,734	1,584,722	9,022	1,409,770
Total taxable returns	3,948,980	1,249,412	15,101,580	28,447,555	15,170,603	16,856,938	8,290,597	12,840,029	33,044,661	96,849,896	27,507,979	49,762,699
Total nontaxable returns	695,957	284,724	1,431,402	5,642,500	1,436,502	726,198	1,330,186	5,201,027	1,826,946	2,900,750	1,056,986	676,261

Size of adjusted gross income	Taxes paid deduction — Continued									
	Real estate taxes		General sales taxes		Sales taxes on motor vehicles		Personal property taxes		Other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
Total	29,157,474	29,867,875	33,503,290	12,693,313	9,667,073	3,687,816	9,116,915	1,407,983	7,850,855	1,654,698
Under \$5,000	204,708	208,243	497,338	67,092	41,891	13,088	64,227	8,708	38,498	3,474
\$5,000 under \$10,000	1,257,977	957,880	1,579,482	270,296	280,725	95,510	328,734	28,807	313,500	48,851
\$10,000 under \$15,000	1,964,553	1,485,413	2,503,302	516,880	582,597	207,108	705,781	66,411	539,179	75,577
\$15,000 under \$20,000	2,703,783	2,069,259	3,233,477	812,597	793,830	246,280	850,408	96,002	716,033	110,937
\$20,000 under \$25,000	3,259,633	2,494,200	4,010,856	1,169,869	1,034,022	340,598	1,023,812	124,471	972,862	136,388
\$25,000 under \$30,000	3,759,682	3,081,161	4,422,766	1,470,772	1,344,381	430,211	1,105,296	139,786	980,312	151,374
\$30,000 under \$40,000	7,147,861	6,662,138	7,895,263	3,100,365	2,552,489	870,700	2,118,340	300,348	1,931,686	377,840
\$40,000 under \$50,000	4,218,455	4,477,654	4,511,224	2,098,374	1,514,186	641,404	1,278,145	202,351	1,204,485	260,736
\$50,000 under \$75,000	3,147,286	4,563,980	3,296,640	1,849,577	1,080,833	536,353	1,064,015	216,279	819,484	256,607
\$75,000 under \$100,000	735,490	1,505,228	771,587	554,396	227,800	139,813	277,291	66,455	167,836	67,417
\$100,000 under \$200,000	574,027	1,531,219	591,210	520,761	162,637	118,023	228,255	83,457	125,836	86,237
\$200,000 under \$500,000	150,118	587,969	155,493	182,145	42,825	36,523	59,130	45,126	33,320	45,538
\$500,000 under \$1,000,000	23,737	145,477	24,446	44,873	6,000	7,246	9,361	12,177	5,295	14,710
\$1,000,000 or more	10,164	98,054	10,206	35,316	2,857	4,961	4,120	17,606	2,529	19,014
Total taxable returns	27,660,650	28,313,251	31,799,308	12,296,751	9,341,368	3,538,466	8,665,523	1,341,179	7,524,836	1,597,549
Total nontaxable returns	1,496,824	1,554,623	1,703,982	396,562	325,705	149,350	451,392	66,804	326,019	57,149

Footnote(s) at end of table

Table 2.1 — Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Interest paid deduction											
	Total		Home mortgage interest						Credit card interest		Other interest	
	Number of returns	Amount	Total		Paid to financial institutions		Paid to individuals		Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total.....	31,683,573	134,691,655	25,559,438	88,824,910	24,776,895	84,158,034	2,135,101	4,666,876	22,186,333	7,758,701	24,300,444	38,108,044
Under \$5,000	238,860	884,853	177,190	644,317	157,544	589,058	25,905	56,259	126,055	35,662	138,989	204,874
\$5,000 under \$10,000	1,260,651	3,021,206	902,353	1,974,733	860,663	1,862,077	75,348	112,657	734,294	253,766	782,807	792,707
\$10,000 under \$15,000	2,219,375	5,819,349	1,628,878	3,939,830	1,562,495	3,720,587	145,465	219,243	1,393,616	412,465	1,465,345	1,467,055
\$15,000 under \$20,000	3,047,045	8,470,494	2,315,600	5,798,030	2,233,703	5,484,612	192,764	313,417	2,002,999	614,303	2,131,822	2,058,162
\$20,000 under \$25,000	3,856,480	11,698,042	2,959,864	8,075,375	2,842,927	7,598,841	274,775	476,535	2,650,185	874,751	2,799,013	2,747,916
\$25,000 under \$30,000	4,272,531	14,201,034	3,407,392	10,080,413	3,288,449	9,510,416	293,626	569,997	3,055,400	998,345	3,245,475	3,122,276
\$30,000 under \$40,000	7,761,209	29,468,617	6,499,922	20,606,269	6,325,322	19,683,165	506,502	923,104	5,783,692	1,990,768	6,210,799	6,871,580
\$40,000 under \$50,000	4,399,650	20,768,771	3,777,801	14,375,421	3,692,773	13,602,818	315,402	772,603	3,291,180	1,250,324	3,618,253	5,143,026
\$50,000 under \$75,000	3,184,428	20,208,993	2,735,920	13,761,969	2,680,139	13,090,183	213,275	671,786	2,316,295	966,656	2,654,710	5,480,368
\$75,000 under \$100,000	722,197	6,761,929	600,779	4,211,225	589,560	3,991,066	51,665	220,159	470,534	200,092	616,302	2,350,613
\$100,000 under \$200,000	548,724	7,710,460	435,034	3,946,983	426,815	3,715,290	32,772	231,693	293,628	121,686	481,763	3,641,791
\$200,000 under \$500,000	140,714	3,322,509	98,731	1,107,367	96,948	1,034,194	6,356	73,173	58,569	27,028	126,175	2,188,114
\$500,000 under \$1,000,000	22,132	1,068,811	14,161	194,754	13,882	180,346	833	14,407	7,199	9,244	20,149	864,813
\$1,000,000 or more	9,577	1,286,586	5,813	108,224	5,675	96,381	413	11,843	2,687	3,611	8,842	1,174,751
Total taxable returns.....	30,147,948	125,716,398	24,277,430	83,205,898	23,552,866	78,887,049	2,017,417	4,318,850	21,271,089	7,400,158	23,262,406	35,110,342
Total nontaxable returns.....	1,535,625	8,975,257	1,282,008	5,619,012	1,224,029	7,000,985	117,684	348,027	915,244	358,543	1,038,038	2,997,702

Size of adjusted gross income	Contribution deduction											
	Total		Cash contributions						Other than cash contributions		Carryover from prior years	
	Number of returns	Amount	Total		Under \$3,000 to a single organization		\$3,000 or more to a single organization		Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total.....	32,030,036	37,677,955	31,582,285	32,278,511	30,489,833	20,167,932	2,095,085	12,110,579	7,842,797	5,773,347	195,723	2,282,172
Under \$5,000	287,949	115,418	291,687	134,871	290,970	130,538	875	4,333	33,307	11,093	993	993
\$5,000 under \$10,000	1,369,929	877,871	1,350,203	854,423	1,330,806	682,861	45,978	171,562	220,410	54,585	11,609	26,693
\$10,000 under \$15,000	2,277,038	1,689,126	2,239,399	1,547,866	2,171,163	1,203,116	95,976	344,751	380,074	116,200	38,041	49,222
\$15,000 under \$20,000	3,085,029	2,359,625	3,025,809	2,205,211	2,955,102	1,662,720	119,289	542,491	603,107	161,273	12,884	56,192
\$20,000 under \$25,000	3,799,200	2,822,617	3,749,906	2,587,162	3,679,285	2,080,212	126,260	506,950	753,044	224,637	16,391	12,468
\$25,000 under \$30,000	4,218,664	3,381,377	4,156,662	3,053,154	4,070,733	2,242,136	196,912	811,018	904,252	293,029	54,750	54,750
\$30,000 under \$40,000	7,643,611	6,895,404	7,527,100	6,279,279	7,338,858	4,519,493	385,123	1,759,786	1,903,417	654,609	44,513	115,900
\$40,000 under \$50,000	4,480,074	4,983,233	4,427,690	4,499,573	4,285,882	2,990,719	331,900	1,508,854	1,254,975	468,842	13,446	98,665
\$50,000 under \$75,000	3,312,613	5,184,281	3,271,284	4,528,985	3,096,881	2,726,849	335,546	1,802,136	1,162,457	756,947	15,055	227,177
\$75,000 under \$100,000	768,682	2,068,215	763,152	1,722,563	675,011	769,244	149,554	953,319	307,100	396,181	5,658	40,594
\$100,000 under \$200,000	594,704	2,918,010	589,253	2,238,610	465,959	697,706	199,649	1,540,904	240,457	632,502	9,452	461,973
\$200,000 under \$500,000	157,198	2,015,885	155,317	1,365,370	105,326	262,887	83,837	1,102,484	64,067	894,149	4,616	476,190
\$500,000 under \$1,000,000	24,826	919,269	24,505	526,042	16,630	135,686	16,302	390,357	11,181	357,876	1,419	304,426
\$1,000,000 or more	10,519	1,447,627	10,318	735,402	7,227	63,767	7,884	671,635	4,949	751,424	668	320,931
Total taxable returns.....	30,518,057	36,191,862	30,085,438	30,907,841	29,048,852	19,292,459	2,004,235	11,615,382	7,578,775	5,651,382	161,128	2,148,282
Total nontaxable returns.....	1,511,979	1,486,093	1,496,847	1,370,670	1,440,981	875,472	90,850	495,197	264,022	121,965	34,595	133,890

Size of adjusted gross income	Contributions deduction — Continued		Miscellaneous deductions						Excess itemized deductions		Unused zero bracket amount	
	Amount not deductible because of income limitation		Total		Net casualty or theft loss		Other miscellaneous deductions		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Total.....	105,422	2,656,075	28,953,812	19,439,183	204,944	991,214	28,919,457	18,447,969	34,624,812	20,732,073	605,480	1,045,160
Under \$5,000	31,042	31,539	402,831	218,272	*1,711	*317	402,829	217,955	295,431	1,114,191	421,663	759,469
\$5,000 under \$10,000	26,062	57,830	1,159,340	450,126	21,030	41,620	1,154,781	408,506	1,665,394	4,517,906	133,018	207,557
\$10,000 under \$15,000	5,555	24,162	1,996,919	778,877	38,657	134,002	1,985,643	644,874	2,626,905	7,013,776	26,891	40,779
\$15,000 under \$20,000	5,486	63,050	2,726,211	1,146,392	18,742	61,619	2,724,353	1,084,774	3,439,888	9,758,010	9,380	17,141
\$20,000 under \$25,000	92	1,650	3,488,580	1,619,023	26,488	80,142	3,486,673	1,538,881	4,190,092	13,366,184	*5,719	*6,988
\$25,000 under \$30,000	8,874	19,556	3,855,700	2,052,852	32,626	146,598	3,849,473	1,906,254	4,596,634	17,081,076	*4,110	*4,951
\$30,000 under \$40,000	9,683	154,384	7,060,787	3,901,219	32,550	108,630	7,057,742	3,792,589	6,155,885	37,990,230	*4,086	*7,926
\$40,000 under \$50,000	3,273	83,847	3,964,348	2,729,211	14,957	145,452	3,961,985	2,583,759	4,655,736	30,198,063	—	—
\$50,000 under \$75,000	5,305	328,828	2,935,331	2,888,444	10,157	148,044	2,933,799	2,740,400	3,399,395	34,039,718	—	—
\$75,000 under \$100,000	1,810	91,123	673,382	981,699	5,200	37,594	672,510	944,105	793,413	12,952,472	*226	*289
\$100,000 under \$200,000	4,180	415,076	521,799	1,278,460	2,288	39,352	521,140	1,239,108	609,516	16,594,591	*301	*333
\$200,000 under \$500,000	2,828	719,823	137,506	778,391	465	30,169	717,465	748,222	160,496	9,077,993	*73	*74
\$500,000 under \$1,000,000	911	305,076	21,704	276,537	49	7,016	21,691	269,522	25,287	3,408,605	*8	*5
\$1,000,000 or more	321	360,131	9,374	339,680	24	10,662	9,373	329,018	10,740	4,629,256	5	8
Total taxable returns.....	51,465	2,515,643	27,768,703	18,409,580	171,313	607,429	27,742,772	17,802,151	32,713,200	187,899,654	605,343	1,045,007
Total nontaxable returns.....	53,957	140,432	1,185,109	1,029,603	33,631	383,785	1,176,685	645,818	1,911,612	13,832,419	137	153

* Estimate should be used with caution because of the small number of sample returns on which it is based.

Nondeductible amount for prior year returns is 3 percent of AGI.

NOTE: Detail may not add to total because of rounding.

Table 2.2 — Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items, by Marital Status

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Item	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of single persons			Returns of surviving spouses		
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)
Adjusted gross income less deficit	35,230,292	1,256,699,738	25,466,733	1,018,752,256	284,253	7,224,404	2,419,095	56,118,592	6,992,634	172,634,289	67,577	1,970,197						
Salaries and wages	30,793,907	1,039,987,010	23,266,383	868,624,413	230,734	4,821,844	2,247,257	48,557,929	4,999,459	116,848,761	50,074	1,114,063						
Dividends received	28,404,125	88,833,839	20,866,254	60,470,664	177,365	578,714	1,564,433	2,986,750	5,718,423	24,384,651	65,649	1,114,063						
Interest received	11,034,124	41,378,276	7,979,103	26,911,997	64,769	513,226	1,030,815	1,030,815	2,493,923	12,772,208	30,215	150,031						
Dividends in AGI	8,399,235	40,136,575	5,754,968	25,902,443	59,825	507,813	364,629	1,000,716	2,192,449	12,578,039	27,364	147,563						
State income tax refunds	12,794,957	5,476,793	10,094,894	4,463,044	59,092	18,753	800,561	1,809,152	708,525	1,809,152	31,258	167,553						
Alimony received	223,941	1,753,769	16,380	145,315	*5,796	*53,656	128,694	884,757	73,071	73,071	—	—						
Business or profession																		
Net income	4,100,933	58,631,745	3,525,591	51,066,941	34,283	551,851	153,423	1,666,789	384,845	5,306,153	2,791	40,011						
Net loss	1,965,805	8,994,548	1,650,172	7,686,717	12,439	71,507	67,521	225,639	233,984	998,122	*1,689	*12,563						
Farm																		
Net income	283,075	2,877,060	253,288	2,673,116	*143	*303	847	4,350	27,856	198,542	*941	*748						
Net loss	737,393	6,552,260	661,080	5,879,325	1,302	25,853	21,094	132,585	50,780	509,105	*3,737	*5,391						
Sales of capital assets																		
Net gain	5,722,817	44,238,056	4,158,448	34,804,548	37,959	578,574	227,514	1,369,403	1,278,915	7,435,655	20,081	49,877						
Net loss	1,668,155	2,736,536	1,216,370	1,995,494	10,237	10,500	71,755	133,824	363,807	589,272	5,966	7,446						
Sales of property other than capital assets																		
Net gain	492,218	2,176,929	417,422	1,900,657	1,701	6,292	10,399	35,906	62,692	234,058	4	16						
Net loss	333,414	1,252,368	274,913	1,068,649	655	4,554	15,397	33,076	120,362	420,362	2,122	5,925						
Pensions and annuities in AGI	4,517,038	37,552,280	3,185,794	28,523,146	31,721	294,776	173,556	1,174,679	1,092,401	7,394,425	33,566	165,253						
Rent																		
Net income	1,946,452	10,358,810	1,483,188	8,422,007	11,446	54,354	87,316	221,621	361,760	1,654,099	2,742	6,729						
Net loss	3,321,807	19,981,653	2,589,278	16,269,350	18,148	96,222	149,991	736,992	556,304	2,848,061	8,086	31,028						
Royalty																		
Net income	506,916	4,799,159	361,631	3,493,200	4,807	55,906	27,177	139,841	110,846	1,105,484	*2,455	*4,728						
Net loss	49,903	272,588	43,107	251,672	88	1,247	2,872	3,135	3,836	16,535	—	—						
Farm rental income																		
Net income	182,998	1,420,950	102,625	758,070	*2,869	*25,135	*5,634	*8,619	68,819	621,477	*2,851	*7,649						
Net loss	72,593	354,693	60,081	320,865	*3	*40	*79	*670	12,430	33,118	—	—						
Partnership																		
Net income	1,364,266	25,567,735	1,060,152	22,022,230	8,402	177,575	43,392	618,314	248,990	2,723,730	3,330	25,887						
Net loss	1,831,423	22,461,914	1,461,539	19,295,522	10,627	119,016	66,091	515,453	287,080	2,514,527	6,086	17,395						
Estate or trust																		
Net income	662,017	5,659,820	309,140	2,455,205	6,665	73,402	22,167	214,425	320,832	2,863,085	3,213	53,704						
Net loss	35,623	280,232	30,103	248,168	+	+	640	3,710	4,817	27,817	+	+						
Small Business Corporation																		
Net income	321,633	8,219,414	271,117	6,952,876	266	55,149	153,613	46,093	46,093	1,056,915	*3	*861						
Net loss	354,012	4,162,095	315,497	3,668,134	302	21,681	6,543	64,744	31,396	405,094	*274	*2,441						
Widow's profit tax refund	118,333	31,497	66,728	15,714,236	398	673	843	2,329	24,589	17,771	*1,906	*25						
Unemployment compensation in AGI	401,554	570,538	300,740	389,383	820	14,276	6,647	14,699	90,942	150,869	*2,405	*1,310						
Other income less loss	2,856,635	4,601,313	2,462,733	4,104,211	*9,818	*14,902	116,834	121,629	265,343	355,286	*1,907	*5,286						
Total statutory adjustments	2,980,156	3,526,680	2,364,916	2,468,183	24,017	24,027	164,780	272,679	421,254	723,769	5,189	38,022						
Exemption amount	22,191,098	61,565,652	19,120,285	53,471,011	95,892	303,906	684,991	1,720,947	2,274,287	6,033,295	15,643	36,492						
Total itemized deductions	35,230,292	105,772,588	25,466,733	89,925,355	284,253	509,380	2,419,095	6,056,635	6,992,634	9,096,914	67,577	184,304						
Excess zero bracket amount	35,230,292	309,633,773	25,466,733	247,081,033	284,253	1,884,859	2,419,095	14,962,842	6,992,634	45,086,450	67,577	618,590						
Unused zero bracket amount	34,624,812	201,732,073	25,463,876	160,500,256	269,242	1,418,855	2,416,244	9,405,087	6,407,873	30,019,047	67,577	388,828						
Contributions deduction for nonitemizers	605,480	1,045,160	*2,857	*6,115	15,011	17,226	*2,851	*6,164	584,761	1,015,655	—	—						
Taxable income	34,596,037	953,943,339	25,095,794	770,451,783	275,910	5,334,676	2,382,731	40,832,254	6,776,877	135,877,517	64,725	1,447,110						
Income tax after credits	33,275,105	196,493,769	24,187,402	159,174,236	262,950	1,403,192	2,241,439	6,893,001	6,524,291	28,764,034	59,023	259,306						
Total income tax	33,318,543	198,806,912	24,223,748	161,032,498	263,035	1,433,232	2,242,534	6,979,599	6,530,203	29,095,143	59,023	262,450						
Total tax liability	33,921,878	204,429,728	24,731,583	165,948,065	268,065	1,474,650	2,268,410	7,117,657	6,594,797	29,623,850	59,023	265,506						
Earned income credit, total	408,817	98,009	225,205	54,227	—	—	177,910	43,676	—	—	*5,702	*105						
Tax payments																		
Total	33,826,558	229,178,287	24,889,308	184,874,837	259,989	1,326,518	2,357,768	9,246,128	6,255,260	33,432,620	64,233	298,185						
Income tax withheld	30,679,402	180,706,284	23,169,972	148,757,632	220,976	844,217	2,263,172	8,115,941	4,961,566	22,783,107	55,714	205,188						
Advance earned income credit payments																		
Total overpayment	27,345,359	45,675,723	20,082,982	35,392,488	162,011	184,030	2,087,890	7,256,440	4,965,501	7,262,647	46,975	80,118						
Overpayment refunded	26,010,258	40,781,350	19,305,346	31,893,973	150,300	144,920	2,060,037	6,530,806	4,450,886	6,018,485	43,689	64,165						
Tax due at time of filing	7,478,588	21,159,515	5,210,262	16,673,529	117,438	335,648	321,163	61,805	3,490,838	3,490,838	17,750	47,695						
Precomputed estimated tax penalty	922,256	284,480	655,813	236,465	11,254	3,486	55,823	7,290	196,398	36,960	*2,968	*278						

*Estimate should be used with caution because of the small number of sample returns on which it is based

+Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals

NOTE: Detail may not add to total because of rounding

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for age 65 or over													Exemptions for blindness				
	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Total income tax			Total income tax			Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax					
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns				Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)						
96,321,310	234,390,944	142,732,686	11,231,204	14,819,860	222,296,531	9,275,933	35,006,001	293,752	294,280	5,492,365	199,080	647,469						
No adjusted gross income	990,597	2,459,585	1,533,708	110,137	148,603	- 2,084,774	3,349	13,260	2,927	- 16,755	—	—						
\$1 under \$1,000	2,424,516	3,203,787	2,609,066	56,972	72,131	33,608	*7	*804	*21	*1	—	—						
\$1,000 under \$2,000	3,555,379	4,893,651	3,881,359	127,799	180,286	195,261	—	—	—	—	—	—						
\$2,000 under \$3,000	3,698,029	5,457,217	4,089,076	204,610	243,879	512,450	—	—	*1,686	*4,164	—	—						
\$3,000 under \$4,000	3,628,265	5,821,957	4,116,041	311,732	373,578	1,101,719	*2,851	*385	*10,239	*36,196	—	—						
\$4,000 under \$5,000	3,539,659	6,012,219	4,082,559	507,944	571,166	2,297,287	233,368	8,971	*17,856	*78,211	*2,850	*66						
\$5,000 under \$6,000	3,430,026	6,360,889	4,121,376	623,966	715,415	3,436,557	355,306	46,428	*21,639	*117,844	—	—						
\$6,000 under \$7,000	3,304,334	6,787,005	4,101,788	648,742	779,327	4,226,777	423,870	98,156	*17,103	*116,773	*14,253	*2,905						
\$7,000 under \$8,000	3,463,923	7,260,248	4,458,630	698,084	892,915	5,252,857	551,716	163,949	*18,790	*142,963	*8,552	*2,990						
\$8,000 under \$9,000	3,416,008	7,175,656	4,400,351	599,110	804,084	5,081,141	527,833	179,680	*17,479	*145,164	—	—						
\$9,000 under \$10,000	3,213,998	6,990,996	4,238,979	599,061	802,238	5,670,871	528,026	241,631	*2,850	*27,802	*2,850	*667						
\$10,000 under \$11,000	2,991,167	6,487,942	3,974,503	480,063	646,252	5,029,711	442,046	245,415	*8,573	*90,555	—	—						
\$11,000 under \$12,000	2,942,004	6,825,529	4,061,518	504,360	653,403	5,790,686	481,759	339,476	*14,275	*166,061	*14,275	*784						
\$12,000 under \$13,000	2,782,794	6,558,319	3,868,258	406,437	551,621	5,086,810	392,642	334,938	*2,850	*35,426	*2,850	*9,390						
\$13,000 under \$14,000	2,605,225	6,218,240	3,676,842	391,150	562,306	5,284,784	383,762	367,871	*8,460	*114,853	*5,839	*5,622						
\$14,000 under \$15,000	2,556,449	6,119,117	3,658,058	347,369	449,614	5,040,275	337,988	409,610	*11,401	*163,544	*11,401	*11,168						
\$15,000 under \$16,000	2,435,326	5,829,021	3,500,175	316,010	427,417	4,909,980	314,085	376,927	*14,275	*220,841	*14,275	*13,800						
\$16,000 under \$17,000	2,158,469	5,184,723	3,155,979	263,701	363,953	4,366,541	257,751	367,410	*2,988	*48,181	*2,988	*4,087						
\$17,000 under \$18,000	2,240,895	5,695,348	3,338,897	351,710	486,178	6,155,395	345,632	535,631	*10,237	*179,983	*10,237	*14,704						
\$18,000 under \$19,000	2,050,323	5,096,913	3,116,005	248,879	342,582	4,593,902	240,671	410,433	*5,701	*107,336	*5,701	*6,028						
\$19,000 under \$20,000	1,885,446	4,843,929	2,924,457	219,799	282,399	4,275,388	219,073	424,428	*5,839	*112,704	*5,839	*12,579						
\$20,000 under \$25,000	8,847,687	24,217,754	14,316,158	949,801	1,291,361	21,262,627	940,131	2,305,598	34,959	763,448	31,146	65,922						
\$25,000 under \$30,000	7,357,487	21,610,457	12,600,253	543,194	731,358	14,896,606	538,116	1,924,884	11,357	316,789	11,357	33,945						
\$30,000 under \$40,000	10,420,935	33,023,003	19,180,458	718,028	1,016,005	24,581,473	708,936	3,518,784	28,137	947,561	27,686	123,950						
\$40,000 under \$50,000	5,147,782	16,822,372	9,782,416	391,837	531,063	17,256,866	389,473	3,017,374	15,389	693,965	15,389	106,950						
\$50,000 under \$75,000	3,591,188	11,825,353	6,848,271	335,082	487,778	20,118,205	332,508	4,319,034	5,042	311,653	5,042	58,334						
\$75,000 under \$100,000	822,840	2,774,698	1,554,925	117,045	174,002	9,951,628	116,537	2,499,027	*1,644	*139,370	*1,644	*23,988						
\$100,000 under \$200,000	621,951	2,162,924	1,173,087	110,330	166,851	14,956,183	110,283	4,447,287	1,722	235,725	1,647	77,267						
\$200,000 under \$500,000	162,339	551,924	302,632	37,625	56,097	10,847,602	37,580	3,776,294	279	82,115	279	29,020						
\$500,000 under \$1,000,000	25,469	85,436	47,087	7,579	11,452	5,140,350	7,571	1,912,590	73	47,657	73	17,181						
\$1,000,000 or more	10,800	35,592	19,774	3,048	4,546	7,029,944	3,043	2,719,734	36	62,619	36	24,334						

Footnotes) at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions for dependents										Exemptions for children away from home									
	Total					Total income tax*					Total income tax*					Total income tax*				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of exemptions	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit
Total	36,302,649	76,544,118	1,002,375,074	31,509,258	131,925,989	35,972,996	70,348,907	947,292,937	29,404,512	126,501,007	1,542,153	2,301,358	45,469,824	1,382,108	7,133,831	1,382,108	7,133,831	1,382,108	7,133,831	1,382,108
No adjusted gross income	376,891	774,347	-14,901,615	3,386	66,496	353,498	712,544	-14,131,903	3,267	60,713	21,443	33,459	-864,420	201	8,620	21,443	33,459	-864,420	201	8,620
\$1 under \$1,000	276,300	522,569	165,210	1,115	1,001	267,870	502,507	159,512	1,115	1,001	8,210	10,111	5,348	—	—	8,210	10,111	5,348	—	—
\$1,000 under \$2,000	440,792	832,006	661,960	1,115	1,001	422,829	765,491	620,493	1,115	1,001	3,068	3,111	5,992	—	—	3,068	3,111	5,992	—	—
\$2,000 under \$3,000	586,826	1,122,576	1,473,595	58	334	558,800	1,054,397	1,403,938	58	334	25,131	51,369	66,213	—	—	25,131	51,369	66,213	—	—
\$3,000 under \$4,000	695,813	1,322,099	2,449,038	18,580	2,470	646,463	1,227,897	2,272,836	18,580	2,470	30,646	33,624	111,268	2,851	522	30,646	33,624	111,268	2,851	522
\$4,000 under \$5,000	757,382	1,340,638	3,438,619	50,187	2,898	698,606	1,221,425	3,173,192	50,187	2,898	18,252	21,647	82,669	5,702	261	18,252	21,647	82,669	5,702	261
\$5,000 under \$6,000	836,623	1,502,459	4,609,009	82,700	9,911	775,606	1,378,120	4,271,445	82,700	9,911	21,107	26,852	116,360	18,169	1,874	21,107	26,852	116,360	18,169	1,874
\$6,000 under \$7,000	905,607	1,888,787	5,820,714	84,894	14,001	829,176	1,684,101	5,391,382	84,894	14,001	26,135	57,435	171,423	14,818	2,394	26,135	57,435	171,423	14,818	2,394
\$7,000 under \$8,000	981,352	1,889,913	7,129,842	213,485	32,699	895,562	1,732,303	6,713,340	213,485	32,699	40,242	52,751	300,220	16,895	4,611	40,242	52,751	300,220	16,895	4,611
\$8,000 under \$9,000	1,017,548	1,953,742	8,663,503	574,733	146,422	911,868	1,728,137	7,775,203	574,733	146,422	42,400	63,437	359,706	13,829	13,829	42,400	63,437	359,706	13,829	13,829
\$9,000 under \$10,000	1,003,033	1,946,929	9,533,170	746,798	258,451	940,633	1,782,659	8,941,699	746,798	258,451	15,016	19,659	141,747	13,244	8,860	15,016	19,659	141,747	13,244	8,860
\$10,000 under \$11,000	946,808	1,858,614	9,949,583	841,945	396,595	861,495	1,644,587	9,051,017	841,945	396,595	29,614	42,726	308,694	27,907	13,315	29,614	42,726	308,694	27,907	13,315
\$11,000 under \$12,000	1,070,606	2,096,333	12,273,441	971,472	551,913	971,472	1,897,147	11,894,251	971,472	551,913	16,505	24,418	191,778	16,503	13,965	16,505	24,418	191,778	16,503	13,965
\$12,000 under \$13,000	1,034,027	2,135,590	12,930,606	951,180	666,482	950,360	1,954,582	11,894,251	950,360	666,482	43,786	72,574	548,972	40,651	44,983	43,786	72,574	548,972	40,651	44,983
\$13,000 under \$14,000	970,156	1,970,632	13,090,069	914,517	719,463	899,155	1,762,288	12,133,266	899,155	719,463	26,941	51,735	359,806	26,899	29,400	26,941	51,735	359,806	26,899	29,400
\$14,000 under \$15,000	1,003,410	2,000,044	14,566,866	958,553	909,045	958,553	1,868,498	13,901,935	958,553	909,045	848,086	35,006	422,406	29,155	34,804	848,086	35,006	422,406	29,155	34,804
\$15,000 under \$16,000	972,784	1,887,153	15,056,585	929,229	1,031,573	891,820	1,703,434	13,801,623	929,229	1,031,573	46,237	84,986	710,350	44,508	57,142	46,237	84,986	710,350	44,508	57,142
\$16,000 under \$17,000	834,920	1,561,803	14,126,390	819,312	1,007,614	797,267	1,522,987	13,172,376	819,312	1,007,614	915,405	34,489	49,417	34,467	53,198	915,405	34,489	49,417	34,467	53,198
\$17,000 under \$18,000	940,253	1,860,036	16,432,124	922,773	1,241,160	850,154	1,647,235	14,855,516	922,773	1,241,160	57,115	74,889	1,003,660	55,481	92,019	57,115	74,889	1,003,660	55,481	92,019
\$18,000 under \$19,000	831,783	1,632,825	15,373,426	808,176	1,191,399	783,886	1,505,345	14,487,161	808,176	1,191,399	13,983	16,540	258,210	13,333	26,899	13,983	16,540	258,210	13,333	26,899
\$19,000 under \$20,000	616,688	1,631,234	15,917,635	801,496	1,306,473	782,771	1,507,094	15,258,857	801,496	1,306,473	23,412	26,442	455,636	23,391	48,448	23,412	26,442	455,636	23,391	48,448
\$20,000 under \$25,000	4,215,376	8,575,276	94,770,118	4,139,056	8,613,459	3,905,918	7,809,244	87,846,212	4,139,056	8,613,459	205,099	313,128	457,345	201,189	512,484	205,099	313,128	457,345	201,189	512,484
\$25,000 under \$30,000	4,096,081	8,267,489	112,511,398	4,054,152	11,687,456	3,838,174	7,612,246	105,509,622	4,054,152	11,687,456	192,480	282,207	529,297	192,437	651,327	192,480	282,207	529,297	192,437	651,327
\$30,000 under \$40,000	6,330,010	12,798,403	218,746,862	6,277,264	26,373,894	6,094,209	12,056,160	210,610,800	6,277,264	26,373,894	234,039	343,504	818,491	233,205	1,041,440	234,039	343,504	818,491	233,205	1,041,440
\$40,000 under \$50,000	3,182,736	6,493,504	141,249,984	3,170,018	19,847,070	3,050,110	6,014,109	135,349,441	3,170,018	19,847,070	156,204	234,292	6,969,380	155,218	1,043,586	156,204	234,292	6,969,380	155,218	1,043,586
\$50,000 under \$75,000	2,229,241	4,483,810	131,282,190	2,219,079	22,130,940	2,115,751	4,135,556	124,517,005	2,219,079	22,130,940	126,133	188,474	7,473,398	125,975	1,297,162	126,133	188,474	7,473,398	125,975	1,297,162
\$75,000 under \$100,000	494,394	1,044,127	42,056,314	492,838	8,692,101	468,646	968,419	39,860,633	492,838	8,692,101	28,284	44,180	2,416,829	28,283	516,841	28,284	44,180	2,416,829	28,283	516,841
\$100,000 under \$200,000	370,241	820,404	48,880,254	368,533	12,358,218	349,190	755,596	46,130,061	368,533	12,358,218	21,251	34,424	2,754,809	21,108	687,290	21,251	34,424	2,754,809	21,108	687,290
\$200,000 under \$500,000	87,651	192,916	24,682,023	87,426	8,149,167	82,443	177,991	23,205,783	87,426	8,149,167	4,678	7,305	1,297,581	4,654	432,557	4,678	7,305	1,297,581	4,654	432,557
\$500,000 under \$1,000,000	12,221	28,824	8,188,062	12,193	3,064,030	11,408	24,374	7,634,099	12,193	3,064,030	11,381	2,855,018	473,416	706	173,644	11,381	2,855,018	473,416	706	173,644
\$1,000,000 or more	5,122	11,235	11,237,821	5,109	4,454,258	4,686	10,094	10,292,603	5,109	4,454,258	328	505	706,249	326	277,197	328	505	706,249	326	277,197

Footnote(s) at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for parents					Exemptions for dependents — Continued				
	Number of returns (29)	Number of exemptions (30)	Adjusted gross income less deficit (31)	Total income tax (32)		Number of returns (34)	Number of exemptions (35)	Adjusted gross income less deficit (36)	Total income tax (37)	
				Number of returns	Amount				Number of returns	Amount
Total	1,496,256	1,715,022	38,387,766	1,262,014	5,394,366	1,536,601	2,178,831	31,647,340	1,279,674	3,603,858
No adjusted gross income	8,856	11,277	- 572,984	46	2,060	10,715	17,067	- 343,286	13	527
\$1 under \$1,000	*1,951	*3,879	*1,471	—	—	5,981	5,982	4,670	—	—
\$1,000 under \$2,000	*10,342	*18,146	*18,146	—	—	*10,282	*53,041	*17,237	—	—
\$2,000 under \$3,000	*14,318	*36,643	*36,643	—	—	17,680	17,680	44,547	—	—
\$3,000 under \$4,000	*16,005	*24,580	*56,435	—	—	24,574	35,998	86,944	—	—
\$4,000 under \$5,000	37,595	40,468	168,834	*2,850	*60	51,396	57,098	232,430	*14,274	*948
\$5,000 under \$6,000	38,744	47,295	215,357	*14,253	*1,725	41,640	50,192	230,470	*1,950	—
\$6,000 under \$7,000	45,543	55,782	292,213	*8,552	*1,126	62,964	91,469	406,783	*26,336	—
\$7,000 under \$8,000	44,593	49,129	332,708	*18,789	*5,739	37,871	55,720	286,935	*23,180	—
\$8,000 under \$9,000	53,801	59,503	455,990	42,354	14,441	77,009	102,665	644,761	51,310	18,366
\$9,000 under \$10,000	67,447	84,571	642,853	50,143	23,131	45,766	60,040	429,530	28,663	8,192
\$10,000 under \$11,000	45,606	54,159	480,468	37,059	19,079	85,262	117,142	894,170	76,201	37,699
\$11,000 under \$12,000	59,232	67,784	679,753	54,696	36,756	78,146	106,674	899,238	74,115	46,313
\$12,000 under \$13,000	33,082	41,654	417,859	33,082	23,274	58,187	66,780	728,355	57,049	43,381
\$13,000 under \$14,000	58,297	64,020	786,656	56,369	45,830	66,961	92,589	902,262	64,340	51,644
\$14,000 under \$15,000	42,234	48,010	609,600	42,159	35,708	45,657	48,530	662,206	43,750	39,458
\$15,000 under \$16,000	53,156	61,709	828,084	51,311	61,978	26,785	37,025	413,981	26,784	24,095
\$16,000 under \$17,000	33,355	36,206	553,972	33,218	40,823	37,032	53,193	610,954	37,032	49,342
\$17,000 under \$18,000	45,463	52,850	794,119	44,852	63,971	53,668	85,062	938,739	53,647	81,470
\$18,000 under \$19,000	47,287	55,031	876,780	47,128	60,739	30,625	55,709	570,342	30,426	40,870
\$19,000 under \$20,000	33,555	39,427	654,816	30,430	52,760	37,928	50,271	734,661	34,918	56,131
\$20,000 under \$25,000	159,729	182,932	3,561,961	156,020	323,413	182,535	269,972	4,080,891	180,911	368,632
\$25,000 under \$30,000	139,809	148,729	3,831,368	138,778	434,554	151,226	224,307	4,153,083	151,092	455,349
\$30,000 under \$40,000	160,198	177,496	5,500,236	158,116	644,323	158,157	221,243	5,425,567	152,863	631,560
\$40,000 under \$50,000	110,803	124,559	4,958,349	107,833	689,802	80,596	120,544	3,575,904	78,348	498,252
\$50,000 under \$75,000	91,281	106,161	5,409,665	90,102	893,051	41,486	53,619	2,421,623	40,912	404,756
\$75,000 under \$100,000	20,454	22,669	1,729,381	20,413	342,506	7,464	8,859	646,526	7,443	135,747
\$100,000 under \$200,000	17,766	21,007	2,412,334	17,723	619,361	6,730	9,377	901,144	6,670	223,825
\$200,000 under \$500,000	4,671	5,343	1,333,295	4,657	448,223	1,826	2,277	516,923	1,820	188,743
\$500,000 under \$1,000,000	832	932	502,479	728	191,575	305	467	205,866	304	74,407
\$1,000,000 or more	354	407	818,925	353	318,259	147	229	323,897	147	133,047

Footnotes at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of exemptions other than age or blindness Total									
	Number of returns		Salaries and wages		Total net profit less business activities		Sales of property net gain less loss*		All other income less loss	
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
Total	96,321,310	219,276,804	1,942,589,865	83,120,588	1,644,572,655	16,290,249	50,537,113	11,457,031	50,587,896	69,077,810
No adjusted gross income	990,597	2,308,055	-27,009,997	388,104	5,930,582	778,287	-22,418,109	322,717	2,820,064	709,942
\$1 under \$1,000	2,424,516	3,131,365	1,417,195	2,081,998	2,189,035	224,730	-357,526	44,914	32,673	651,995
\$1,000 under \$2,000	3,555,379	4,713,635	5,296,204	2,945,109	4,885,831	234,803	-44,433	105,699	41,131	1,270,408
\$2,000 under \$3,000	3,698,029	5,211,652	9,186,612	3,197,613	8,285,160	305,079	-9,635	176,604	53,968	1,531,152
\$3,000 under \$4,000	3,628,265	5,438,140	12,742,797	3,077,239	10,871,983	320,607	236,474	145,034	90,583	1,619,771
\$4,000 under \$5,000	3,539,659	5,423,197	15,936,339	2,849,073	12,747,630	389,870	424,970	160,612	173,695	1,717,709
\$5,000 under \$6,000	3,430,026	5,623,835	18,854,476	2,712,455	14,402,080	409,904	477,224	201,277	166,714	1,766,842
\$6,000 under \$7,000	3,304,334	5,990,575	21,466,877	2,583,505	16,268,877	407,297	816,730	193,485	116,743	1,899,907
\$7,000 under \$8,000	3,463,923	6,348,543	26,004,535	2,722,464	19,997,083	383,695	874,997	199,991	145,715	1,895,340
\$8,000 under \$9,000	3,416,008	6,354,093	29,034,826	2,789,888	22,961,415	391,526	831,318	189,019	214,384	1,908,328
\$9,000 under \$10,000	3,213,998	6,185,908	30,501,726	2,611,033	23,865,193	369,297	851,896	202,776	323,049	1,964,533
\$10,000 under \$11,000	2,991,167	5,833,117	31,425,667	2,493,956	25,231,866	352,374	755,160	193,758	172,668	1,808,918
\$11,000 under \$12,000	2,942,004	6,157,851	33,748,473	2,446,403	27,154,009	366,414	1,120,976	228,903	282,916	1,851,344
\$12,000 under \$13,000	2,782,794	6,003,848	34,774,033	2,405,683	29,346,271	317,784	562,916	158,519	155,029	1,742,988
\$13,000 under \$14,000	2,605,225	5,847,474	35,145,469	2,195,115	28,872,276	356,086	903,393	208,185	262,963	1,799,781
\$14,000 under \$15,000	2,556,449	5,658,102	37,071,638	2,201,193	30,453,690	368,253	1,398,212	240,204	225,075	1,826,460
\$15,000 under \$16,000	2,435,326	5,387,329	37,720,170	2,164,198	31,981,836	329,699	775,496	249,314	202,388	1,741,235
\$16,000 under \$17,000	2,158,469	4,817,782	35,630,056	1,868,840	29,828,485	372,550	1,258,110	202,012	362,285	1,691,094
\$17,000 under \$18,000	2,240,895	5,199,933	39,206,666	1,939,849	32,152,440	348,608	1,037,092	239,778	212,857	1,727,729
\$18,000 under \$19,000	2,050,323	4,748,630	37,886,708	1,811,006	31,957,378	338,453	1,379,806	217,099	238,312	1,645,628
\$19,000 under \$20,000	1,885,446	4,555,691	36,752,730	1,670,362	31,172,753	349,867	767,682	218,434	328,882	1,553,650
\$20,000 under \$25,000	8,847,687	22,891,434	198,557,397	7,968,651	171,136,222	1,531,648	5,364,684	1,048,156	1,482,013	7,674,915
\$25,000 under \$30,000	7,357,487	20,867,742	201,763,983	6,791,650	180,181,494	1,361,157	4,843,048	912,468	1,521,101	6,743,254
\$30,000 under \$40,000	10,420,935	31,978,861	359,330,101	9,790,148	325,837,981	2,165,691	8,990,143	1,789,979	3,075,682	10,048,414
\$40,000 under \$50,000	5,147,782	16,775,920	228,225,122	4,779,028	204,959,552	1,238,992	8,114,181	1,208,218	2,436,601	5,077,046
\$50,000 under \$75,000	3,591,188	11,332,081	211,838,450	3,252,475	178,912,761	1,247,287	10,668,648	1,333,622	5,117,035	3,571,867
\$75,000 under \$100,000	822,840	2,599,052	70,011,841	704,734	51,298,790	439,924	6,589,224	462,299	3,118,815	818,081
\$100,000 under \$200,000	621,951	1,993,491	82,376,818	517,933	55,275,722	428,230	6,835,539	435,067	6,574,488	620,987
\$200,000 under \$500,000	162,339	495,548	46,160,986	132,736	25,089,156	129,804	2,957,074	135,086	7,157,513	162,289
\$500,000 under \$1,000,000	25,469	73,911	17,173,250	19,389	6,337,741	22,449	1,275,487	23,517	4,455,736	25,457
\$1,000,000 or more	10,800	31,009	24,358,715	8,758	5,187,363	9,884	3,256,396	10,285	9,018,818	10,795

Footnote(s) at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of exemptions other than age or blindness											
	One											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities		Sales of property net gain less loss ²		All other income less loss ³		Total income tax	
	(52)	(53)	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)
Total	39,866,866	444,630,015	32,992,410	345,711,722	3,259,451	6,161,390	3,165,373	8,916,199	23,485,288	82,874,237	30,430,869	59,584,700
No adjusted gross income	384,799	-4,842,059	101,572	868,215	233,304	-3,418,204	82,508	247,622	229,201	-2,551,529	3,659	14,300
\$1 under \$1,000	2,068,077	1,205,850	1,804,090	1,403,696	130,645	-168,398	25,507	-3,822	524,648	-25,627	44	*379
\$1,000 under \$2,000	2,963,155	4,406,400	2,466,466	3,798,966	120,168	27,351	68,919	52,171	1,068,704	547,104	266,488	13,991
\$2,000 under \$3,000	2,928,710	7,250,595	2,585,689	6,243,844	187,648	113,332	116,697	16,345	1,245,032	875,074	295,236	23,546
\$3,000 under \$4,000	2,719,021	9,549,295	2,354,083	8,083,960	170,708	203,241	81,223	11,045	1,255,266	1,240,775	1,779,038	95,988
\$4,000 under \$5,000	2,526,290	11,344,059	2,039,424	8,612,079	136,538	211,662	112,487	71,327	1,310,902	2,316,442	3,077,566	337,566
\$5,000 under \$6,000	2,214,466	12,150,616	1,713,177	8,922,186	143,344	201,172	123,193	86,828	1,196,699	2,901,985	2,086,428	518,299
\$6,000 under \$7,000	2,025,089	13,148,589	1,564,948	9,719,087	145,359	219,961	106,528	91,281	1,218,083	3,112,860	1,944,047	747,435
\$7,000 under \$8,000	1,992,896	14,971,582	1,575,579	11,572,511	109,030	324,154	90,634	64,514	1,046,090	2,960,737	1,956,744	1,026,485
\$8,000 under \$9,000	1,866,858	15,855,500	1,520,337	12,396,010	127,471	501,994	91,946	69,355	1,039,138	2,880,845	1,833,805	1,229,509
\$9,000 under \$10,000	1,688,266	16,024,198	1,372,785	12,605,962	129,627	438,361	90,375	125,249	1,020,063	2,821,224	1,658,418	1,359,911
\$10,000 under \$11,000	1,544,935	16,206,899	1,304,649	13,195,109	101,807	156,555	78,764	50,500	935,685	2,754,214	1,518,448	1,487,386
\$11,000 under \$12,000	1,370,841	15,711,426	1,126,938	12,477,819	98,999	434,539	100,538	91,741	833,595	2,608,332	1,356,229	1,510,511
\$12,000 under \$13,000	1,220,007	15,261,124	1,028,385	12,528,983	90,649	209,170	52,236	-6,099	748,818	2,529,060	1,209,870	1,588,896
\$13,000 under \$14,000	1,152,245	15,534,791	993,430	13,037,805	77,160	255,151	70,554	93,259	753,615	2,115,117	1,144,444	1,696,029
\$14,000 under \$15,000	1,089,494	15,782,192	929,990	12,860,297	85,345	244,764	103,667	244,764	754,269	2,574,385	1,084,091	1,838,779
\$15,000 under \$16,000	983,094	15,229,270	883,538	13,426,890	70,747	18,298	100,075	93,759	654,239	1,678,602	981,918	1,830,919
\$16,000 under \$17,000	863,759	14,226,695	739,002	11,678,831	66,631	164,494	76,559	135,178	677,928	2,234,929	858,851	1,785,727
\$17,000 under \$18,000	836,077	14,623,781	728,081	12,307,135	47,201	118,876	72,442	101,889	589,110	2,076,470	832,826	1,917,028
\$18,000 under \$19,000	743,719	13,730,135	661,267	11,607,813	66,008	276,440	76,231	48,156	528,944	1,797,686	746,811	1,842,839
\$19,000 under \$20,000	657,406	12,809,105	548,463	10,323,596	60,125	246,533	73,903	62,735	516,592	2,175,293	657,310	1,739,619
\$20,000 under \$25,000	2,503,649	56,001,198	2,146,038	46,381,312	235,875	803,366	373,667	569,681	2,084,898	8,127,714	2,495,669	8,351,009
\$25,000 under \$30,000	1,508,305	41,201,081	1,292,997	33,852,643	177,769	621,999	251,711	484,337	1,339,638	6,166,750	1,498,547	6,771,902
\$30,000 under \$40,000	1,220,352	41,356,061	1,009,206	31,916,817	204,573	867,469	331,577	951,028	1,131,245	7,603,884	1,216,564	7,347,208
\$40,000 under \$50,000	396,051	17,422,423	291,122	11,385,832	90,776	504,697	164,291	365,546	388,424	4,911,008	394,120	3,475,511
\$50,000 under \$75,000	256,819	15,267,039	156,979	7,617,758	84,985	779,215	146,711	974,488	253,986	5,881,819	255,359	3,526,520
\$75,000 under \$100,000	65,622	5,577,465	35,481	2,036,579	31,182	480,050	43,185	512,606	64,678	2,541,144	64,598	1,467,762
\$100,000 under \$200,000	53,064	7,024,201	28,586	2,636,979	29,571	382,139	40,068	902,843	52,927	3,101,184	53,015	2,137,777
\$200,000 under \$500,000	17,567	4,987,463	8,193	1,231,916	11,060	334,073	15,015	872,478	17,543	2,466,850	17,531	1,717,870
\$500,000 under \$1,000,000	2,973	2,043,034	1,200	306,058	2,062	215,822	2,716	470,950	2,969	1,036,482	2,967	796,131
\$1,000,000 or more	1,360	3,564,006	715	435,023	1,084	393,115	1,246	1,263,774	1,359	1,471,507	1,352	1,417,273

Footnotes at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income		Number of exemptions other than age or blindness									
		Adjusted gross income less deficit		Salaries and wages		Total net profit from business activities ¹		Sales of property, net gain less loss ²		All other income less loss	
		Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)
Total		23,536,386	571,699,194	18,873,316	425,108,183	5,071,972	16,488,998	4,065,378	20,642,775	19,565,350	108,574,003
No adjusted gross income											
\$1 under \$1,000		268,672	-8,078,823	100,326	1,663,419	236,536	-7,131,136	110,607	878,807	220,534	-3,418,661
\$1,000 under \$2,000		179,711	110,598	131,162	250,897	37,088	-82,249	3,486	-23,273	68,141	-61,624
\$2,000 under \$3,000		280,780	424,880	190,817	434,958	76,656	-25,627	21,726	-23,273	128,793	31,147
\$3,000 under \$4,000		405,066	1,013,355	322,451	988,150	55,161	-34,805	34,073	30,494	168,862	29,516
\$4,000 under \$5,000		457,640	1,606,291	340,606	1,277,087	66,864	-3,790	33,844	48,511	213,258	263,750
\$5,000 under \$6,000		549,817	2,476,554	417,714	1,976,455	120,717	106,043	24,698	47,206	247,009	316,111
\$6,000 under \$7,000		682,001	3,768,046	512,124	2,695,055	144,244	134,739	54,216	48,233	370,321	885,434
\$7,000 under \$8,000		762,377	3,692,955	598,753	2,410,284	91,559	140,415	46,775	2,403	378,060	1,130,954
\$8,000 under \$9,000		806,614	5,720,370	609,251	3,573,796	135,235	221,087	80,734	8,170	538,102	1,831,965
\$9,000 under \$10,000		781,979	7,117,323	544,993	4,586,585	106,870	190,434	61,555	73,508	552,495	2,038,847
\$10,000 under \$11,000		726,514	7,685,246	513,949	4,829,881	99,410	273,343	69,148	68,710	521,353	2,472,038
\$11,000 under \$12,000		728,729	8,351,420	526,051	5,490,219	125,080	284,394	80,028	99,554	559,353	2,449,589
\$12,000 under \$13,000		734,362	9,173,370	576,805	6,617,612	109,327	263,935	79,767	78,077	555,285	2,201,189
\$13,000 under \$14,000		663,342	8,949,189	470,522	5,755,812	103,719	363,400	74,199	74,261	543,767	2,802,587
\$14,000 under \$15,000		661,595	9,591,382	505,339	6,760,186	110,898	343,243	83,232	121,272	550,932	2,328,178
\$15,000 under \$16,000		702,607	10,881,033	572,464	7,756,558	115,098	414,038	98,715	30,152	565,892	2,632,892
\$16,000 under \$17,000		606,067	10,020,824	492,015	7,716,511	125,692	250,767	73,143	181,472	511,880	1,856,831
\$17,000 under \$18,000		628,562	11,008,253	465,946	6,941,970	121,026	420,186	100,180	66,436	552,242	3,555,255
\$18,000 under \$19,000		620,569	11,470,000	503,544	8,409,208	118,308	510,927	86,123	137,908	556,566	2,379,495
\$19,000 under \$20,000		518,340	10,102,784	434,479	7,677,193	120,583	201,137	92,640	92,479	469,061	2,103,704
\$20,000 under \$25,000		2,619,781	58,739,583	2,241,739	45,528,274	499,654	1,538,174	359,902	530,100	2,377,429	11,135,676
\$25,000 under \$30,000		2,118,754	58,019,925	1,857,672	47,116,869	404,061	1,655,922	337,938	607,650	1,995,418	8,510,924
\$30,000 under \$40,000		3,109,164	107,376,902	2,777,283	89,341,622	632,610	2,819,621	660,206	1,233,292	3,041,357	13,911,770
\$40,000 under \$50,000		1,631,932	72,372,766	1,443,812	59,711,232	405,228	2,501,809	449,850	1,134,294	1,621,882	8,827,103
\$50,000 under \$75,000		1,141,191	67,436,203	976,505	50,756,785	416,096	3,158,430	492,878	2,061,703	1,137,537	11,391,031
\$75,000 under \$100,000		272,908	23,246,479	218,335	14,255,429	142,103	2,190,265	173,716	1,323,761	272,456	5,446,746
\$100,000 under \$200,000		207,331	27,588,833	157,496	14,587,928	138,947	2,447,318	156,433	2,749,772	207,141	7,709,370
\$200,000 under \$500,000		59,452	17,182,048	46,998	7,290,491	46,790	1,340,801	51,417	2,978,053	59,447	5,555,621
\$500,000 under \$1,000,000		10,629	7,178,780	7,873	2,166,302	9,527	467,172	9,960	2,026,676	10,616	2,514,158
\$1,000,000 or more		4,528	10,087,885	3,675	1,689,064	4,114	1,377,642	4,358	3,785,323	4,521	3,235,212

Footnote(s) at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of exemptions other than age or blindness											
	Three											
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
	Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages	Number of returns	Total net profit from business activities	Number of returns	Sales of property, net gain less loss	Number of returns	All other income less loss	Number of returns	Total income tax
				Amount		Amount		Amount		Amount		Amount
Total	12,631,644	328,703,532	11,898,769	304,558,569	2,760,683	8,509,855	1,615,586	7,202,904	9,796,193	8,287,017	10,549,178	46,486,566
No adjusted gross income	123,771	- 4,250,324	65,333	923,853	114,703	- 3,513,900	40,950	371,644	90,849	- 2,030,099	1,409	16,746
\$1 under \$1,000	67,147	43,108	53,558	262,684	19,378	75,352	3,029	17,800	22,824	- 162,024	**76	**169
\$1,000 under \$2,000	167,081	244,610	156,300	293,271	13,121	1,390	4,689	7,235	33,751	- 57,286	**	**
\$2,000 under \$3,000	156,571	392,528	129,232	430,684	27,303	- 70,984	17,370	2,416	61,989	30,413	—	—
\$3,000 under \$4,000	247,069	868,037	205,910	810,118	44,130	- 24,874	16,909	37,595	96,612	45,719	*2,877	*1,874
\$4,000 under \$5,000	214,817	986,051	178,671	845,390	54,560	97,401	6,798	- 2,901	81,082	46,161	*20	*55
\$5,000 under \$6,000	256,412	1,400,150	227,739	1,294,367	31,691	77,246	1,864	- 10,161	102,600	38,698	*11,446	*756
\$6,000 under \$7,000	304,603	1,980,251	267,630	1,823,271	59,696	159,642	18,017	8,509	149,556	- 11,182	32,354	2,826
\$7,000 under \$8,000	296,196	2,219,834	265,919	1,961,823	50,274	168,966	11,786	3,130	118,186	85,915	54,812	7,343
\$8,000 under \$9,000	347,776	2,951,488	322,167	2,708,290	59,301	107,006	16,580	2,223	133,969	133,969	230,140	34,022
\$9,000 under \$10,000	336,272	3,201,490	311,908	3,008,703	57,257	73,470	22,443	74,568	181,834	44,749	281,372	94,395
\$10,000 under \$11,000	332,766	3,495,837	318,907	3,335,603	58,875	125,704	14,707	19,305	159,005	15,224	307,990	156,566
\$11,000 under \$12,000	370,589	4,239,362	351,277	4,034,671	60,284	85,895	32,050	35,717	215,754	44,663	340,445	201,048
\$12,000 under \$13,000	369,308	4,626,885	356,585	4,636,455	64,086	- 4,394	10,460	33,782	205,318	- 38,851	350,870	266,256
\$13,000 under \$14,000	331,774	4,483,793	297,711	3,979,202	60,892	90,030	35,292	54,121	224,094	366,880	309,079	276,347
\$14,000 under \$15,000	306,580	4,463,187	289,744	4,133,186	58,098	227,411	21,229	28,836	190,899	73,755	296,299	312,352
\$15,000 under \$16,000	338,881	5,250,161	313,004	4,714,679	50,646	162,370	21,890	34,778	216,334	338,319	328,255	378,156
\$16,000 under \$17,000	286,271	4,720,641	265,907	4,251,120	85,954	379,297	26,721	27,428	223,708	62,796	280,282	353,647
\$17,000 under \$18,000	319,277	5,575,148	301,665	5,067,978	80,272	226,288	26,779	6,588	267,005	282,865	314,942	432,249
\$18,000 under \$19,000	292,554	5,406,966	271,186	5,026,943	55,717	156,479	30,744	11,888	252,126	211,657	281,623	453,890
\$19,000 under \$20,000	283,715	5,532,974	267,949	5,017,554	62,170	214,337	24,918	90,425	236,146	167,382	278,655	484,639
\$20,000 under \$25,000	1,391,512	31,232,547	1,331,422	29,644,627	265,423	565,489	134,554	59,561	1,208,552	957,950	1,380,138	3,051,525
\$25,000 under \$30,000	1,307,793	35,947,871	1,268,551	34,108,207	238,190	1,022,242	124,390	137,604	1,207,007	669,925	1,301,235	4,028,881
\$30,000 under \$40,000	2,082,263	71,965,376	2,036,425	68,331,070	432,817	2,112,572	310,623	360,236	2,021,433	1,155,242	2,069,656	9,329,843
\$40,000 under \$50,000	1,056,096	46,987,251	1,039,949	45,417,550	231,874	1,493,020	199,015	204,273	1,035,583	- 190,398	1,053,772	7,096,264
\$50,000 under \$75,000	755,651	44,308,915	726,616	40,602,105	244,266	1,784,613	255,980	895,139	751,860	1,027,292	753,047	7,995,452
\$75,000 under \$100,000	153,694	13,041,435	145,409	11,022,795	79,836	806,380	84,125	462,554	153,242	736,042	153,585	2,858,622
\$100,000 under \$200,000	103,001	13,601,995	93,629	10,073,428	72,406	1,101,384	72,181	1,006,694	102,850	1,414,695	102,653	3,613,877
\$200,000 under \$500,000	26,665	7,613,232	23,946	4,708,697	22,273	252,949	22,318	1,234,034	26,624	1,403,740	26,618	2,584,755
\$500,000 under \$1,000,000	3,975	2,721,440	3,174	1,148,860	3,514	224,688	3,689	714,036	3,924	634,209	3,968	1,047,811
\$1,000,000 or more	1,565	3,471,290	1,346	941,386	1,476	481,911	1,487	1,239,608	1,564	788,598	1,560	1,406,102

Footnote(s) at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of exemptions other than age or blindness												
	Four												
	Number of returns (68)	Adjusted gross income less deficit (89)	Salaries and wages		Total net profit less loss from business activities ¹		Sales of property, net gain less loss ²		All other income less loss ³		Total income tax		
			Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	
Total	11,847,778	353,141,084	11,356,548	337,338,629	3,094,444	11,674,685	1,547,225	7,556,737	9,720,192	-3,446,776	10,202,859	49,351,114	
No adjusted gross income	119,398	-5,339,690	71,104	1,422,075	107,006	-4,457,721	45,912	620,774	97,250	-2,923,606	1,136	26,777	
\$1 under \$1,000	74,922	39,669	67,495	198,511	23,746	-54,508	6,663	7,556	28,249	-112,061	*39	*833	
\$1,000 under \$2,000	81,183	124,123	78,290	218,334	9,889	-24,789	3,042	19,636	19,636	-69,534	—	—	
\$2,000 under \$3,000	102,487	267,424	87,488	336,724	20,987	-11,505	4,971	3,780	34,749	-61,575	**20	**354	
\$3,000 under \$4,000	98,689	342,904	85,178	337,563	20,928	43,583	3,645	-7,322	21,327	-30,940	—	—	
\$4,000 under \$5,000	137,765	625,187	118,508	661,774	36,926	-31,926	15,428	55,607	32,023	-60,276	**	**	
\$5,000 under \$6,000	165,361	904,842	144,394	904,842	56,278	64,741	12,662	16,338	55,418	-75,994	—	—	
\$6,000 under \$7,000	225,154	1,463,711	202,626	1,311,504	51,451	173,979	4,060	1,479	82,449	-23,250	*8,575	*194	
\$7,000 under \$8,000	240,678	1,806,628	224,821	1,805,190	48,964	43,842	5,675	-22,516	109,680	-19,888	12,771	1,013	
\$8,000 under \$9,000	187,141	1,594,977	174,171	1,506,465	38,364	56,959	8,708	46,378	81,793	-16,792	56,984	7,982	
\$9,000 under \$10,000	224,703	2,138,026	209,288	1,990,707	49,105	135,629	17,104	13,415	113,902	-6,237	162,301	34,347	
\$10,000 under \$11,000	218,687	2,291,314	196,583	2,099,511	58,518	170,439	24,365	18,812	131,130	2,538	190,523	66,272	
\$11,000 under \$12,000	273,726	3,139,836	257,006	3,043,548	47,382	185,493	9,621	24,844	143,108	-114,049	253,890	122,256	
\$12,000 under \$13,000	216,040	2,699,369	214,214	2,670,036	40,068	6,064	8,623	6,577	124,301	16,693	201,305	120,349	
\$13,000 under \$14,000	256,814	3,462,165	242,477	3,360,644	64,257	150,031	13,665	21,417	175,486	-69,928	239,116	168,462	
\$14,000 under \$15,000	288,552	4,185,151	273,802	3,724,952	68,826	482,893	23,311	20,906	190,456	-43,600	267,302	223,643	
\$15,000 under \$16,000	235,781	3,647,586	229,933	3,515,752	66,165	11,025	19,535	38,276	180,105	83,199	225,159	215,395	
\$16,000 under \$17,000	227,810	3,768,069	213,143	3,533,340	48,965	237,149	15,465	9,209	154,862	-11,630	212,236	207,772	
\$17,000 under \$18,000	270,220	4,740,620	266,848	4,799,423	61,339	31,935	24,580	28,947	201,312	-139,586	262,778	328,404	
\$18,000 under \$19,000	214,113	3,960,697	205,917	3,659,466	59,431	318,079	7,083	173,407	173,407	-17,399	207,443	279,799	
\$19,000 under \$20,000	247,602	4,829,584	246,325	4,809,811	60,520	19,651	11,934	61,551	195,551	-61,409	244,005	366,452	
\$20,000 under \$25,000	1,315,434	29,643,363	1,270,185	27,960,286	311,028	1,312,260	106,257	252,264	1,147,388	118,690	1,284,560	2,528,723	
\$25,000 under \$30,000	1,454,459	39,988,532	1,426,922	39,117,514	318,707	833,197	124,797	176,446	1,338,977	-144,665	1,434,056	4,007,570	
\$30,000 under \$40,000	2,439,387	84,470,703	2,413,208	83,099,921	556,099	2,071,094	302,832	308,983	2,372,415	-1,015,445	2,417,129	10,022,783	
\$40,000 under \$50,000	1,258,886	55,716,337	1,220,709	53,920,825	319,412	2,167,324	235,944	437,513	1,247,248	-805,885	1,253,602	7,668,584	
\$50,000 under \$75,000	910,907	53,549,850	884,258	50,943,884	312,499	2,879,913	280,759	649,742	908,566	-927,246	907,201	8,772,771	
\$75,000 under \$100,000	189,039	16,069,480	172,991	13,324,561	108,157	1,971,681	93,790	529,192	186,203	240,477	186,310	3,257,595	
\$100,000 under \$200,000	136,769	18,010,523	125,601	14,663,437	98,259	1,489,233	87,157	1,024,717	136,539	831,192	136,346	4,357,075	
\$200,000 under \$500,000	30,615	8,562,634	27,976	6,017,853	25,869	662,760	24,413	1,095,105	30,609	791,330	30,533	2,821,620	
\$500,000 under \$1,000,000	3,934	2,628,559	3,549	1,283,716	3,585	186,271	3,645	666,929	3,933	491,912	3,921	978,445	
\$1,000,000 or more	1,722	3,803,813	1,538	1,096,438	1,654	529,910	1,639	1,449,174	1,720	728,287	1,718	1,523,645	

Footnote(s) at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions other than age or blindness									
		Five					Six				
		Adjusted gross income less deficit	Salaries and wages	Total net profit less loss from business activities	Sales of property net gain less loss	All other income less loss	Total income tax	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
											(111)
Total	5,393,939	160,723,334	5,121,556	152,391,321	1,418,756	5,430,528	705,626	3,917,112	4,310,008	-1,008,147	4,525,831
No adjusted gross income	48,905	-2,678,344	30,944	707,926	46,041	-2,452,634	22,415	401,164	38,989	-1,334,941	484
\$1 under \$1,000	20,770	8,698	13,532	48,736	8,296	-14,337	3,228	7,641	4,481	-33,342	-
\$1,000 under \$2,000	49,470	73,075	41,706	119,376	12,769	-26,523	7,302	4,869	16,052	-24,646	-
\$2,000 under \$3,000	64,833	157,922	58,088	157,674	16,767	-12,369	64	37	15,852	-12,157	-
\$3,000 under \$4,000	50,285	161,203	48,577	215,913	8,330	-24,067	2,895	8,216	12,329	-18,839	-
\$4,000 under \$5,000	77,147	350,493	64,326	316,217	14,050	15,290	1,159	2,408	33,346	-14,578	-
\$5,000 under \$6,000	78,567	437,816	71,802	417,999	21,147	8,120	2,886	1,592	27,374	13,289	-
\$6,000 under \$7,000	111,393	719,542	89,965	632,770	40,931	98,640	7,114	5,471	49,620	-17,339	-
\$7,000 under \$8,000	92,772	693,480	76,442	596,669	21,094	66,968	8,277	5,411	51,308	24,433	136
\$8,000 under \$9,000	94,993	809,341	87,752	833,209	21,630	64,934	4,336	13,838	36,934	-62,077	562
\$9,000 under \$10,000	113,914	1,079,641	111,598	1,109,871	14,690	-34,126	8,578	37,083	62,601	-33,187	7,013
\$10,000 under \$11,000	97,593	1,018,907	93,062	1,036,670	23,064	4,837	4,573	11,763	42,908	-34,365	73,539
\$11,000 under \$12,000	114,896	1,318,645	106,521	1,210,605	23,467	92,160	5,035	2,712	63,065	-13,169	99,096
\$12,000 under \$13,000	132,814	1,659,379	126,006	1,557,203	32,374	179,266	4,524	12,532	67,253	-19,623	113,333
\$13,000 under \$14,000	114,232	1,531,514	105,945	1,433,044	31,867	112,678	3,366	5,174	60,716	-39,381	104,718
\$14,000 under \$15,000	132,492	1,925,696	129,641	1,832,037	30,125	22,390	3,942	4,937	88,344	-33,666	127,369
\$15,000 under \$16,000	101,783	1,581,066	92,073	1,440,829	23,076	145,336	4,563	9,998	77,134	-15,098	90,203
\$16,000 under \$17,000	105,230	1,743,962	91,620	1,489,396	34,716	204,039	6,797	10,445	76,587	39,481	99,921
\$17,000 under \$18,000	114,069	1,990,972	109,532	1,853,379	24,165	125,730	4,409	1,779	77,012	13,643	111,272
\$18,000 under \$19,000	114,152	2,111,324	107,368	2,101,914	25,221	46,542	14,813	43,463	97,048	-80,595	110,998
\$19,000 under \$20,000	113,065	2,210,966	107,828	2,120,730	30,764	57,840	10,571	12,530	91,070	19,867	112,842
\$20,000 under \$25,000	637,778	14,446,127	611,282	13,452,230	147,809	813,558	46,390	36,943	534,447	143,396	615,442
\$25,000 under \$30,000	640,090	17,603,511	623,420	17,458,401	150,233	323,788	53,142	69,994	580,297	-246,682	636,785
\$30,000 under \$40,000	1,091,651	37,689,092	1,081,508	36,833,896	228,322	887,295	136,983	136,616	1,032,163	-162,867	1,078,596
\$40,000 under \$50,000	531,219	23,592,308	515,751	22,687,040	140,212	1,027,902	116,703	172,674	527,407	-296,017	528,266
\$50,000 under \$75,000	352,314	20,964,374	341,022	19,350,742	126,650	1,555,869	100,955	346,264	346,443	-289,593	350,661
\$75,000 under \$100,000	96,540	8,291,353	90,583	7,269,178	53,490	803,397	49,234	229,084	96,465	-10,300	96,020
\$100,000 under \$200,000	80,134	10,576,404	74,397	8,804,754	59,549	870,618	52,677	529,954	79,907	374,817	79,604
\$200,000 under \$500,000	17,413	4,906,632	16,160	3,686,192	14,681	193,686	13,506	597,982	17,411	430,069	17,361
\$500,000 under \$1,000,000	2,405	1,599,222	2,174	868,406	2,248	92,723	2,186	380,007	2,403	256,566	2,400
\$1,000,000 or more	1,020	2,129,012	930	625,715	979	296,825	987	791,273	1,020	415,258	1,018

Footnote(s) at end of table

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Number of exemptions other than age or blindness													
Size of adjusted gross income	Six or more												
	Number of returns (112)	Number of exemptions (113)	Adjusted gross income less deficit (114)	Salaries and wages (115)		Total net profit less loss from business activities (117)		Sales of property net gain less loss (119)		All other income less loss (121)		Total income tax (124)	
				Number of returns	Amount (116)	Number of returns	Amount (118)	Number of returns	Amount (120)	Number of returns	Amount (122)		
Total	3,044,697	20,081,427	83,692,707	2,877,989	79,464,230	684,943	2,272,657	357,843	2,352,216	2,200,779	- 428,368	2,372,687	10,078,500
No adjusted gross income	45,052	292,482	- 1,820,758	18,825	345,094	40,697	- 1,444,514	20,325	300,254	33,119	- 1,021,237	306	8,699
\$1 under \$1,000	13,889	99,157	9,312	12,161	24,511	4,977	37,318	64	111	3,652	- 52,529	—	—
\$1,000 under \$2,000	13,710	115,325	23,110	11,530	20,925	2,201	3,705	21	16	3,472	- 1,537	—	—
\$2,000 under \$3,000	40,362	268,984	104,787	34,665	128,083	7,213	18,042	3,229	1,103	4,668	- 1,152	—	—
\$3,000 under \$4,000	55,561	416,451	195,068	42,885	147,322	9,847	34,823	6,518	7,464	20,379	20,387	—	—
\$4,000 under \$5,000	33,823	216,027	153,996	30,430	133,715	5,079	26,501	42	47	13,347	- 6,267	—	—
\$5,000 under \$6,000	33,219	221,852	187,921	33,219	167,632	13,200	8,794	6,456	27,068	14,430	2,015	—	—
\$6,000 under \$7,000	70,719	459,345	461,828	59,382	371,961	19,301	24,093	10,991	11,599	21,739	58,175	—	—
\$7,000 under \$8,000	79,002	515,729	592,640	67,066	487,095	19,098	49,979	2,886	11,006	31,974	44,560	—	—
\$8,000 under \$9,000	82,626	547,150	706,198	76,210	665,112	11,189	- 2,727	5,894	9,083	34,166	34,730	—	—
\$9,000 under \$10,000	68,864	456,466	653,579	66,461	563,364	11,748	48,131	7,382	4,298	19,909	37,786	—	—
\$10,000 under \$11,000	70,672	474,143	747,464	66,806	735,091	10,700	24,280	2,201	3,578	18,837	- 15,486	—	—
\$11,000 under \$12,000	85,423	552,601	981,780	78,610	897,146	11,202	38,495	1,631	28,349	36,469	17,790	58,120	11,532
\$12,000 under \$13,000	108,263	676,963	1,353,906	103,688	1,335,973	11,280	8,875	2,909	1,601	41,013	8,898	80,921	27,337
\$13,000 under \$14,000	86,718	574,707	1,174,017	85,030	1,265,768	18,191	- 67,896	11,109	14,729	42,101	- 38,563	81,008	27,593
\$14,000 under \$15,000	77,736	509,010	1,124,029	72,677	1,023,032	14,961	77,512	4,823	4,793	51,793	18,691	72,363	35,537
\$15,000 under \$16,000	73,187	530,353	1,131,043	73,186	1,127,127	3,967	24,427	4,536	4,576	47,531	- 15,935	62,734	36,746
\$16,000 under \$17,000	69,332	445,686	1,149,865	67,153	1,158,688	10,592	22,364	4,327	5,552	46,529	- 36,739	62,502	47,707
\$17,000 under \$18,000	72,690	496,676	1,267,893	67,777	1,182,555	14,605	94,096	11,988	16,736	51,048	- 30,052	69,823	52,538
\$18,000 under \$19,000	65,216	458,899	1,207,586	61,724	1,152,034	13,768	71,339	2,103	2,651	37,737	- 13,137	62,991	56,951
\$19,000 under \$20,000	65,318	454,727	1,267,316	65,318	1,223,869	15,705	28,184	4,462	9,182	45,230	6,081	59,006	70,592
\$20,000 under \$25,000	379,533	2,523,061	8,494,579	367,985	8,169,492	71,859	331,838	27,366	33,464	322,201	- 71,562	367,934	541,495
\$25,000 under \$30,000	328,086	2,180,264	9,003,063	322,088	8,527,899	72,197	385,831	20,490	45,070	281,917	44,322	377,916	699,534
\$30,000 under \$40,000	478,118	3,077,585	16,471,967	472,518	16,114,652	91,707	232,093	47,748	85,528	449,781	39,693	474,241	1,646,354
\$40,000 under \$50,000	273,798	1,756,878	12,164,037	267,685	11,837,072	51,490	419,430	40,415	122,302	256,502	- 214,767	271,111	1,461,697
\$50,000 under \$75,000	174,306	1,120,729	10,312,070	167,095	9,641,487	62,791	510,608	52,739	189,699	171,475	- 28,973	171,907	1,557,493
\$75,000 under \$100,000	45,037	287,676	3,785,629	41,935	3,390,248	25,156	337,452	18,249	61,617	45,037	- 5,979	44,877	715,470
\$100,000 under \$200,000	41,652	269,016	5,574,862	38,224	4,509,196	29,498	544,648	26,551	360,507	41,574	162,562	41,328	1,325,394
\$200,000 under \$500,000	10,627	69,557	2,908,977	9,463	2,154,007	9,131	172,804	8,417	359,860	10,625	225,698	10,589	903,336
\$500,000 under \$1,000,000	1,553	9,994	1,002,235	1,419	564,400	1,453	88,811	1,381	198,038	1,552	151,040	1,552	358,887
\$1,000,000 or more	605	3,910	1,302,710	554	399,737	577	176,994	568	469,465	605	256,136	603	487,147

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers

Consists of business or profession, farm, partnership, and Small Business Corporation net income less loss

Consists of gain less loss from sales of capital assets and gain less loss from sales of property other than capital assets

Consists of interest, dividends, in AGI, rent, royalty, estate or trust net income less loss, pensions and annuities in AGI, state income tax, refunds, alimony, unemployment compensation in AGI, windfall profit tax, refunds less net adjustment for windfall profit tax withheld and other income less loss

NOTE: Detail may not add to total because of rounding

Table 2.4 — Exemptions by Type and Marital Status
(All figures are estimates based on samples)

Type of exemption	All returns (1)	Joint returns of husbands and wives (2)	Separate returns of husbands and wives		Spouse not filing (5)	Returns of heads of households (6)	Returns of surviving spouses (7)	Returns of single persons (8)
			Total (3)	Spouse filing (4)				
Returns with exemptions for other than age or blindness								
Total	96,321,310	46,363,787	963,420	915,831	47,589	8,740,951	135,179	40,117,973
One	39,866,866	—	620,086	620,086	—	678,992	—	38,567,788
Two	23,536,386	18,131,871	165,782	145,858	19,924	4,233,494	77,330	927,909
Three	12,631,644	9,776,182	104,747	84,926	19,821	2,266,496	32,649	451,570
Four	11,847,778	10,705,755	53,813	46,445	7,368	948,937	16,817	122,456
Five	5,393,939	4,974,423	9,413	8,979	434	376,273	*2,893	50,937
Six or more	3,044,697	2,775,556	9,579	9,537	*42	236,759	*5,490	17,313
Returns with exemptions for								
Age 65 or over	11,231,204	6,040,078	96,433	96,219	214	166,100	*3,985	4,924,608
Blindness	293,752	178,224	*25	*25	—	*10,596	—	104,907
Dependents								
Total	38,302,649	28,231,916	323,410	295,745	27,665	8,061,959	135,179	1,550,185
Children at home	35,972,996	27,482,622	291,093	266,480	24,613	7,373,184	135,179	690,918
Children away from home	1,542,153	795,950	23,742	23,562	*180	616,905	*2,401	620,717
Parents	1,496,256	795,296	2,042	2,042	—	616,905	*2,401	79,612
Other	1,536,601	706,157	16,431	13,538	*2,893	600,510	*7,822	205,681
Number of Exemptions								
Total	234,390,944	161,356,149	1,553,537	1,553,576	131,461	23,399,485	371,265	47,579,028
Exemptions for taxpayer (and spouse)	142,732,686	92,727,574	1,011,009	915,831	95,178	8,740,951	135,179	40,117,973
Exemptions for age 65 or over	14,819,860	9,628,713	96,454	96,219	235	166,100	*3,985	4,924,608
Exemptions for blindness	294,280	178,752	*25	*25	—	*10,596	—	104,907
Exemptions for dependents								
Total	76,544,118	58,821,110	577,549	541,501	36,048	14,481,818	232,101	2,431,540
Children at home	70,348,907	55,688,043	506,519	473,681	32,838	12,865,167	208,314	1,080,864
Children away from home	2,301,358	1,176,548	45,868	45,551	*317	616,905	+	939,182
Parents	1,715,022	931,890	2,067	2,067	—	616,905	+	99,448
Other	2,178,831	1,024,629	23,095	20,202	*2,893	797,677	*21,384	312,046
Other than age or blindness total	219,276,804	151,548,684	1,588,558	1,457,332	131,226	23,232,769	367,280	42,549,513
One	39,866,866	—	620,086	620,086	—	678,992	—	38,567,788
Two	41,688,181	36,263,742	185,706	145,858	39,848	4,233,494	77,330	927,909
Taxpayer (and spouse)	5,384,591	—	145,858	145,858	—	4,233,494	77,330	927,909
Dependents								
Three	22,427,647	19,552,364	124,568	84,926	39,642	2,266,496	32,649	451,570
Taxpayer (and spouse)	15,467,285	9,776,182	189,673	169,852	19,821	4,532,992	65,298	903,140
Dependents								
Four	22,560,901	21,411,510	61,181	46,445	14,736	948,937	16,817	122,456
Taxpayer (and spouse)	24,830,211	21,411,510	154,071	139,335	14,736	2,846,811	50,451	367,366
Dependents								
Five	10,368,796	9,948,846	9,847	8,979	868	376,273	*2,893	30,937
Taxpayer (and spouse)	16,600,899	14,923,269	37,218	35,916	1,302	1,505,092	*11,572	123,746
Dependents								
Six or more	5,820,295	5,551,112	9,621	9,537	*84	236,759	*5,490	17,313
Taxpayer (and spouse)	14,261,132	12,710,149	50,729	50,540	*189	1,363,429	*27,450	109,375
Dependents								

*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Dividends in AGI		Total net income less loss from business activities		Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	11,231,204	222,298,531	3,922,474	49,419,555	10,448,372	79,872,396	4,107,028	25,471,978	1,798,662	5,753,488	2,828,203	13,708,650	193,190	409,691
No adjusted gross income	110,137	-2,084,774	13,112	156,271	84,435	490,483	22,504	107,078	74,517	-1,961,003	36,277	237,074	14,672	-63,472
\$1 under \$1,000	56,972	33,608	16,054	9,558	42,964	38,023	*11,431	*5,940	22,680	-14,764	*2,858	*3,904	**	**
\$1,000 under \$2,000	127,799	195,261	38,208	84,320	89,675	100,577	22,307	32,039	31,829	-21,883	*10,677	*8,315	*2,890	*4,432
\$2,000 under \$3,000	204,610	512,450	70,098	158,818	156,251	227,071	44,422	67,767	29,012	3,234	30,196	-4,401	*2,850	*11
\$3,000 under \$4,000	311,732	1,101,719	113,986	293,662	241,112	514,923	31,405	22,767	36,261	2,944	42,213	20,236	*2,852	*5,992
\$4,000 under \$5,000	507,944	2,297,287	154,740	489,920	448,345	1,129,659	98,465	134,135	71,158	18,163	52,992	42,242	*6,079	*11,316
\$5,000 under \$6,000	623,966	3,436,557	194,152	686,136	543,109	1,696,685	125,953	111,862	62,699	32,777	58,402	34,993	*7,987	*11,398
\$6,000 under \$7,000	648,742	4,226,777	209,182	971,861	604,278	1,937,020	164,246	225,898	44,724	26,980	65,233	-6,298	*4,536	*10,855
\$7,000 under \$8,000	698,084	5,252,657	186,493	957,384	657,002	2,555,516	150,218	229,388	45,285	43,369	82,635	74,212	*137	*1,293
\$8,000 under \$9,000	599,110	5,081,141	192,774	1,066,067	538,713	2,305,339	135,263	207,807	53,616	50,392	79,622	40,539	*3,990	*11,397
\$9,000 under \$10,000	599,061	5,670,871	187,930	1,007,851	548,778	2,410,834	152,729	272,475	46,136	45,239	75,840	76,890	*5,701	*32,412
\$10,000 under \$11,000	480,063	5,029,711	142,112	784,905	465,596	2,262,972	143,592	346,503	52,867	18,820	69,305	18,054	**	**
\$11,000 under \$12,000	504,360	5,790,686	148,123	922,224	474,166	2,738,679	136,014	341,109	45,976	75,138	106,966	49,124	*16,296	*31,364
\$12,000 under \$13,000	406,437	5,086,810	116,902	922,888	374,785	2,100,175	133,754	382,488	39,928	46,651	76,612	15,358	*454	*102
\$13,000 under \$14,000	391,150	5,284,784	105,535	979,665	373,502	2,349,864	160,670	249,009	37,996	114,931	*69,867	134,633	*2,850	*5,700
\$14,000 under \$15,000	347,369	5,040,275	116,022	953,433	329,990	2,171,163	131,104	443,572	47,516	111,630	73,541	89,329	*6,078	*7,318
\$15,000 under \$16,000	316,010	4,909,980	147,612	1,359,002	304,086	1,915,046	112,777	302,636	49,207	122,563	105,913	36,184	*8,323	*38,113
\$16,000 under \$17,000	263,701	4,366,541	91,645	967,973	249,448	1,670,866	108,860	341,986	42,637	-48,814	76,310	133,538	*4,364	*42,467
\$17,000 under \$18,000	351,710	6,155,395	141,220	1,383,713	332,564	2,643,668	135,611	420,710	58,391	125,247	93,701	56,193	*3,385	*14,691
\$18,000 under \$19,000	248,879	4,593,902	118,605	1,459,997	238,402	1,667,306	102,733	326,660	45,125	64,944	64,675	91,416	*2,768	*3,223
\$19,000 under \$20,000	219,799	4,275,388	74,226	917,772	209,562	1,935,756	97,430	231,758	34,957	20,594	60,190	106,325	*452	*5,983
\$20,000 under \$25,000	949,801	21,262,627	350,993	4,244,939	910,712	8,047,632	453,316	1,750,795	149,410	599,767	297,517	496,178	18,254	66,152
\$25,000 under \$30,000	543,194	14,896,606	195,577	3,135,693	530,463	6,381,264	269,401	1,211,328	94,260	133,511	203,326	504,838	12,792	51,542
\$30,000 under \$40,000	718,028	24,581,473	321,705	6,373,664	704,924	8,756,408	407,586	2,363,012	181,470	586,436	331,515	1,025,735	19,340	44,052
\$40,000 under \$50,000	391,837	17,256,886	189,928	4,836,336	389,719	5,559,396	257,916	1,876,004	120,339	638,758	212,706	556,813	10,099	84,421
\$50,000 under \$75,000	335,082	20,118,205	143,424	4,421,757	331,841	6,693,863	255,012	3,228,019	122,070	808,436	223,807	1,374,196	14,049	12,796
\$75,000 under \$100,000	117,045	9,951,628	58,012	2,263,343	116,594	2,870,811	101,752	1,857,407	58,730	724,628	91,197	937,650	5,669	13,567
\$100,000 under \$200,000	110,330	14,956,183	56,538	3,679,071	109,436	3,353,732	95,865	2,876,966	65,782	1,320,145	90,612	1,819,400	9,708	30,134
\$200,000 under \$500,000	37,625	10,847,602	21,449	2,466,551	37,352	1,857,557	34,597	2,469,794	25,375	822,084	33,502	1,879,473	4,577	15,084
\$500,000 under \$1,000,000	7,579	5,140,350	4,020	801,666	7,536	665,441	7,182	1,364,779	6,169	360,613	7,164	1,367,454	1,359	9,540
\$1,000,000 or more	3,048	7,029,944	2,037	663,116	3,031	824,667	2,913	1,670,284	2,540	881,959	2,892	2,489,052	679	16,638
Taxable returns, total	9,225,933	213,520,766	3,236,194	46,835,001	8,792,757	74,798,837	3,706,473	24,461,556	1,393,176	5,751,630	2,524,173	13,283,495	147,671	440,761
No adjusted gross income	3,349	-67,959	338	9,196	497	18,955	457	16,673	497	-151,244	458	74,536	235	2,390
\$1 under \$1,000	*7	*2	*7	*196	*7	*2,083	*7	*45	*18	*-6,532	*7	*2,895	**	**
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	*2,851	*9,223	*2,850	*3,534	*2,851	*5,697	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	233,388	1,087,249	44,444	102,625	219,134	637,121	57,283	61,134	*13,488	*32,592	*17,239	*10,050	—	—
\$5,000 under \$6,000	355,306	1,958,984	68,430	252,371	335,353	1,130,962	79,060	60,315	*12,824	*25,887	39,017	9,744	*2,853	*9,627
\$6,000 under \$7,000	423,870	2,774,639	117,500	565,462	403,895	1,374,623	116,208	114,561	18,546	38,962	34,794	-122	*4,536	*10,855
\$7,000 under \$8,000	551,716	4,165,134	142,326	754,022	521,386	2,094,427	118,520	170,916	26,187	12,856	56,897	61,813	*137	*1,293
\$8,000 under \$9,000	527,833	4,480,331	176,834	989,040	467,436	2,040,123	118,018	188,003	42,338	39,158	67,695	25,409	*3,990	*11,397
\$9,000 under \$10,000	528,026	5,001,220	165,046	916,849	485,268	2,209,395	138,337	212,132	40,802	28,998	72,990	42,625	*5,701	*32,412
\$10,000 under \$11,000	442,046	4,633,266	138,835	746,097	428,025	2,024,964	123,520	277,485	46,522	-5,471	57,806	28,058	**	**
\$11,000 under \$12,000	481,759	5,531,443	140,516	890,885	451,565	2,578,323	123,870	307,733	42,384	80,191	100,463	45,274	*14,390	*29,344
\$12,000 under \$13,000	392,642	4,917,171	111,124	896,938	360,991	2,004,960	125,065	376,262	37,671	41,655	69,012	21,960	*452	*109
\$13,000 under \$14,000	383,762	5,185,943	105,535	979,665	366,114	2,304,932	157,819	239,213	36,310	118,311	69,867	134,633	*2,850	*5,700
\$14,000 under \$15,000	337,988	4,903,476	116,022	953,433	323,459	2,128,184	130,651	443,377	41,438	79,827	69,862	66,858	*2,851	*4,607
\$15,000 under \$16,000	314,085	4,880,553	147,594	1,356,551	302,161	1,893,513	112,758	301,891	49,188	127,567	103,988	27,802	*6,416	*39,034
\$16,000 under \$17,000	257,751	4,269,460	91,433	961,758	243,498	1,626,225	105,935	335,420	39,537	-37,602	73,285	85,918	*4,364	*42,467
\$17,000 under \$18,000	345,632	6,049,154	138,369	1,383,614	326,486	2,599,332	135,611	420,710	55,164	116,254	90,474	53,508	*158	*431
\$18,000 under \$19,000	240,671	4,443,359	118,446	1,457,284	233,558	1,641,161	99,722	291,294	39,927	21,194	59,455	83,945	*2,768	*3,223
\$19,000 under \$20,000	219,073	4,261,236	73,992	906,503	208,836	1,923,402	96,704	228,660	34,231	37,182	59,465	100,200	*452	*5,983
\$20,000 under \$25,000	940,131	21,041,361	350,993	4,244,939	901,042	7,973,128	447,596	1,687,960	149,410	599,767	295,610	495,829	18,254	66,152
\$25,000 under \$30,000	538,116	14,759,427	195,462	3,131,285	525,403	6,257,616	266,775	1,182,874	91,089	182,114	200,646	498,387	12,792	51,542
\$30,000 under \$40,000	708,936	24,261,907	316,811	6,235,316	695,832	8,608,4								

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Pensions and annuities				Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss		Total statutory adjustments	
	Total		In adjusted gross income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount										
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	5,934,050	43,195,370	5,853,633	39,932,511	1,788,154	3,844,196	338,323	2,602,175	370,053	3,023,916	1,682,425	456,659	1,678,003	3,787,150
No adjusted gross income	23,068	82,774	23,043	78,983	50,129	- 150,050	3,849	25,140	3,979	- 46,263	32,984	- 866,577	3,730	21,028
\$1 under \$1,000	*8,552	*29,618	*8,552	*29,618	*7,394	*- 37,628	*7	*234	**	**	*114	*- 2,366	*22	*42
\$1,000 under \$2,000	37,977	51,907	37,976	51,625	*11,965	*- 21,999	*4,536	*213	**23	**1,037	6,330	- 3,057	*9,130	*35,883
\$2,000 under \$3,000	51,710	98,264	46,009	58,594	23,348	5,473	—	—	—	—	3,414	*- 1,292	*2,824	*2,826
\$3,000 under \$4,000	83,686	237,947	80,835	172,259	56,461	40,479	*7,387	*9,869	*5,702	*15,948	16,163	9,332	16,580	15,084
\$4,000 under \$5,000	178,967	515,278	173,245	445,377	79,871	21,427	*3,228	*327	*630	*2,153	37,924	26,256	29,954	48,479
\$5,000 under \$6,000	264,456	754,237	258,755	689,697	73,586	69,957	*5,860	*3,286	*11,403	*46,575	40,116	37,919	28,806	22,464
\$6,000 under \$7,000	326,698	1,144,707	319,311	1,073,137	58,217	- 5,830	*2,872	*374	*2,851	*2,486	45,140	37,945	31,276	61,949
\$7,000 under \$8,000	350,693	1,365,942	350,693	1,305,160	77,457	66,774	*14,256	*31,556	*2,852	*52	45,538	22,191	52,432	42,961
\$8,000 under \$9,000	309,759	1,464,071	306,908	1,301,439	77,453	30,778	*20,610	*24,993	*17,482	*41,510	47,881	43,977	42,032	52,349
\$9,000 under \$10,000	355,104	1,801,320	355,104	1,704,033	66,365	70,553	*1,961	*666	*3,510	*6,991	60,571	32,925	42,412	42,488
\$10,000 under \$11,000	308,798	1,531,064	303,077	1,487,552	63,680	28,351	*16,065	*- 15,447	*2,987	*4,980	63,408	63,262	44,519	42,048
\$11,000 under \$12,000	284,514	1,449,268	284,514	1,415,370	68,782	115,882	*16,078	*38,144	*2,987	*17,352	65,109	10,341	39,249	48,226
\$12,000 under \$13,000	257,025	1,568,412	254,175	1,546,290	43,522	22,091	*15,218	*10,580	*15,960	*48,790	62,199	35,905	41,194	55,397
\$13,000 under \$14,000	261,493	1,538,160	258,643	1,500,091	37,246	23,736	*4,695	*36,459	*14,389	*22,338	37,560	3,558	64,443	90,182
\$14,000 under \$15,000	198,522	1,137,159	195,672	1,096,266	48,126	72,550	—	—	*13,088	*49,236	42,643	20,553	42,707	51,695
\$15,000 under \$16,000	178,387	1,146,972	176,701	1,119,632	41,434	56,074	*6,831	*29,041	*8,689	*27,221	55,756	51,431	49,006	96,432
\$16,000 under \$17,000	141,744	1,139,332	141,744	1,072,112	47,315	140,799	23,841	58,633	*8,552	*32,564	19,383	4,080	52,121	84,561
\$17,000 under \$18,000	211,082	1,488,054	208,210	1,417,560	49,799	76,383	*7,407	*3,633	*7,388	*54,452	42,070	30,004	58,349	90,270
\$18,000 under \$19,000	145,655	945,763	145,655	939,172	39,982	85,353	*137	*5	*4,757	*15,657	47,502	27,942	72,546	127,559
\$19,000 under \$20,000	126,326	931,591	126,326	892,610	38,213	84,141	*8,744	*33,386	*6,603	*29,792	32,200	62,218	31,856	63,737
\$20,000 under \$25,000	581,093	6,013,665	569,377	5,536,895	160,600	335,492	28,746	54,582	45,377	260,039	195,050	152,507	205,310	429,368
\$25,000 under \$30,000	330,192	3,595,732	328,148	3,056,146	107,364	266,733	12,038	58,730	25,588	188,845	108,564	61,247	132,158	299,826
\$30,000 under \$40,000	399,295	4,841,721	393,554	4,710,380	170,969	441,234	41,767	222,406	45,855	378,495	211,538	160,565	220,544	593,948
\$40,000 under \$50,000	223,704	3,128,619	220,071	2,695,864	85,722	267,457	26,810	207,656	35,255	294,703	124,824	70,654	147,570	447,334
\$50,000 under \$75,000	179,601	2,996,488	173,805	2,597,556	101,761	550,320	28,235	211,836	39,457	472,255	119,288	46,377	114,240	381,433
\$75,000 under \$100,000	53,723	819,144	53,059	712,283	34,365	179,621	12,236	256,999	13,770	207,492	43,027	71,906	43,051	172,587
\$100,000 under \$200,000	45,503	825,761	44,249	677,276	44,646	389,045	14,076	451,363	19,512	320,713	50,101	188,756	42,675	235,837
\$200,000 under \$500,000	13,279	407,367	12,874	240,892	17,448	371,477	7,931	417,134	8,290	249,782	19,507	68,839	13,920	93,041
\$500,000 under \$1,000,000	2,550	91,050	2,486	74,767	3,347	103,429	2,124	215,936	2,194	143,674	4,507	34,161	2,254	19,974
\$1,000,000 or more	894	51,981	862	33,881	1,587	143,913	778	214,380	923	135,046	2,014	- 24,903	1,093	18,144
Taxable returns, total	5,164,562	40,268,761	5,105,831	37,424,354	1,443,334	3,971,270	311,265	2,532,026	342,949	2,951,820	1,473,603	1,189,415	1,539,760	3,519,891
No adjusted gross income	119	3,570	118	1,781	425	- 19,704	105	5,531	78	771	275	- 24,701	54	2,143
\$1 under \$1,000	—	—	—	—	*6	*()	*7	*294	**	**	*18	** - 50	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	82,162	244,411	79,311	203,205	30,190	28,660	—	—	**138	**1,221	*5,701	*9,087	*4,537	*3,504
\$5,000 under \$6,000	145,882	410,023	145,882	379,207	36,031	25,247	*3,009	*3,189	*5,701	*30,784	*17,126	*14,010	*7,408	*5,942
\$6,000 under \$7,000	205,163	707,118	202,313	666,522	26,315	- 433	*2,872	*374	*2,851	*2,486	22,914	14,673	*17,645	*19,019
\$7,000 under \$8,000	275,404	1,002,398	275,404	976,016	56,122	54,542	*14,254	*31,472	*2,850	*46	37,144	30,392	35,626	35,485
\$8,000 under \$9,000	276,716	1,174,065	273,865	1,133,359	68,897	6,477	*17,759	*20,195	*14,631	*36,221	34,654	34,046	42,032	*52,349
\$9,000 under \$10,000	307,670	1,497,603	307,670	1,450,929	54,824	59,564	*274	*53	*3,510	*6,991	54,869	23,431	36,710	34,648
\$10,000 under \$11,000	297,026	1,472,593	291,305	1,432,532	57,710	68,698	*16,065	*- 15,447	*2,987	*4,980	54,716	37,347	38,744	27,331
\$11,000 under \$12,000	268,575	1,403,655	268,575	1,373,198	66,876	134,694	*16,078	*38,144	*2,987	*17,352	60,353	- 3,315	37,343	44,564
\$12,000 under \$13,000	246,651	1,538,836	243,801	1,517,401	37,607	9,584	*15,217	*10,565	*14,274	*46,629	57,450	35,416	41,191	55,180
\$13,000 under \$14,000	255,791	1,489,460	252,941	1,452,849	37,246	23,736	*4,695	*36,459	*14,389	*22,338	35,874	3,305	64,443	90,182
\$14,000 under \$15,000	192,443	1,099,457	189,593	1,058,565	44,446	71,635	—	—	*13,088	*49,236	39,416	20,220	39,405	49,386
\$15,000 under \$16,000	178,369	1,148,742	176,683	1,119,519	41,415	56,167	*6,813	*29,033	*8,689	*27,221	53,631	39,689	49,006	96,432
\$16,000 under \$17,000	138,857	1,136,829	138,857	1,069,609	47,102	140,705	23,841	58,633	*8,552	*32,564	19,271	3,607	52,121	84,561
\$17,000 under \$18,000	208,231	1,463,150	205,359	1,392,656	46,572	72,285	*7,407	*3,633	*7,388	*54,452	35,992	17,437	55,498	84,568
\$18,000 under \$19,000	143,590	934,129	143,590	927,586	37,989	61,033	*137	*5	*4,757	*15,657	44,629	28,277	69,694	127,084
\$19,000 under \$20,000	126,305	931,153	126,305	892,172	38,054	84,108	*8,744	*33,386	*6,581	*29,704	32,178	63,758	31,643	62,610
\$20,000 under \$25,000	575,236	5,951,651	563,520	5,476,126	158,693	331,215	28,746	54,582	43,471	241,507	195,050	152,507	205,310	429,368
\$25,000 under \$30,000	329,740	3,594,759	327,696	3,055,172	105,095	251,591	11,867	58,146	23,510	188,764	107,924	54,992	132,061	299,612
\$30,000 under \$40,000	394,721	4,778,394	388,980	4,647,052	164,058	490,631	41,199	189,955	45,546	369,592	205,016	157,786	215,500	550,132
\$40,000 under \$50,000	221,346	3,109,943	217,713	2,877,189	85,270	276,652	26,810	207,656	33,348	247,083	122,460	69,789	147,118	446,238
\$50,000 under \$75,000	178,635	2,981,741	172,839	2,582,809	101,133	545,784	28,234	211,802	38,986	470,721	117,676	70,413	113,746	380,327
\$75,000 under \$100,000	53,723	819,144	53,059	712,283	34,309	182								

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions		Returns with zero bracket amount only		Returns with itemized deductions						Taxable income	
	Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Zero bracket amount	Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions		Number of returns	Amount
							Number of returns	Amount	Number of returns	Amount		
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	32,969,954	14,819,860	7,030,957	18,840,316	3,756,431	33,797,485	3,541,920	10,218,301	3,750,571	22,737,561	10,572,877	170,584,120
No adjusted gross income	327,207	148,603	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	162,376	72,131	—	—	*7	*905	—	—	*7	*882	—	—
\$1,000 under \$2,000	386,111	180,286	—	—	*1,724	*27,837	—	—	*1,724	*22,018	—	—
\$2,000 under \$3,000	554,235	243,879	117,530	60,816	*8,549	*37,195	—	—	*8,549	*13,120	117,530	60,816
\$3,000 under \$4,000	820,589	373,578	231,620	303,065	13,706	59,185	*4,536	*5,052	10,856	28,966	236,156	311,483
\$4,000 under \$5,000	1,221,323	571,166	442,599	855,315	59,643	270,728	41,969	66,249	59,643	122,172	484,568	1,005,361
\$5,000 under \$6,000	1,578,375	715,415	527,009	1,156,185	96,957	579,985	67,932	123,145	96,957	333,862	594,941	1,700,633
\$6,000 under \$7,000	1,693,226	779,327	555,390	1,350,104	93,352	420,219	80,262	172,938	93,352	176,521	635,652	2,367,958
\$7,000 under \$8,000	1,913,082	892,915	583,056	1,583,793	115,028	620,689	97,430	220,081	112,177	315,108	680,486	3,122,826
\$8,000 under \$9,000	1,737,158	804,084	479,087	1,367,769	120,023	739,112	97,216	225,027	120,023	406,594	576,303	3,040,609
\$9,000 under \$10,000	1,772,842	802,238	473,161	1,333,186	125,900	801,735	108,796	315,073	125,900	421,696	581,957	3,588,068
\$10,000 under \$11,000	1,404,509	646,252	338,503	985,975	141,560	665,897	124,380	333,875	141,560	468,348	462,883	3,228,097
\$11,000 under \$12,000	1,478,097	653,403	383,361	1,102,703	120,999	757,365	107,691	306,589	120,999	403,292	491,052	3,948,892
\$12,000 under \$13,000	1,176,080	551,621	298,183	863,986	108,254	663,435	102,534	277,803	108,254	364,211	400,717	3,592,243
\$13,000 under \$14,000	1,218,290	562,306	289,578	864,340	101,572	562,326	94,184	280,265	101,572	263,214	383,762	3,823,304
\$14,000 under \$15,000	1,009,880	449,614	251,161	731,659	96,208	504,626	90,130	245,556	96,208	241,128	341,291	3,835,765
\$15,000 under \$16,000	987,932	427,417	185,676	568,817	130,334	668,660	130,316	391,986	130,334	276,613	315,992	3,644,028
\$16,000 under \$17,000	812,526	363,953	178,820	537,782	84,881	553,594	79,086	233,491	84,881	303,536	257,906	3,275,530
\$17,000 under \$18,000	1,112,117	486,178	226,149	680,239	125,561	813,266	122,709	378,832	125,561	424,739	348,858	4,665,514
\$18,000 under \$19,000	784,027	342,582	154,108	480,693	94,771	575,747	91,919	270,429	94,771	298,758	246,027	3,534,477
\$19,000 under \$20,000	635,750	282,399	128,419	372,648	91,380	520,822	90,887	262,880	91,380	256,266	219,306	3,382,953
\$20,000 under \$25,000	2,908,188	1,291,361	514,750	1,546,748	435,051	2,791,848	427,422	1,262,338	435,051	1,509,863	942,172	16,915,733
\$25,000 under \$30,000	1,658,205	731,358	254,683	760,939	288,511	2,004,979	285,864	853,208	288,511	1,145,218	540,547	12,129,622
\$30,000 under \$40,000	2,324,883	1,016,005	250,949	807,216	467,079	3,594,998	464,905	1,411,273	467,079	2,174,836	715,854	20,093,532
\$40,000 under \$50,000	1,254,545	531,063	102,729	320,824	289,108	2,519,191	288,557	891,546	289,108	1,625,382	391,286	14,384,434
\$50,000 under \$75,000	1,105,822	487,778	48,944	155,939	286,138	3,249,760	284,523	879,119	286,138	2,363,708	333,467	16,665,008
\$75,000 under \$100,000	393,716	174,002	10,697	34,623	106,348	1,773,230	105,299	329,398	106,348	1,440,758	115,996	8,130,305
\$100,000 under \$200,000	376,639	166,851	4,090	12,753	106,240	2,919,475	106,200	334,210	106,240	2,584,587	110,110	12,002,698
\$200,000 under \$500,000	125,845	56,097	605	1,890	37,020	2,233,469	36,864	114,919	37,020	2,117,985	37,469	8,622,194
\$500,000 under \$1,000,000	25,955	11,452	73	231	7,506	1,133,577	7,477	23,509	7,506	1,109,978	7,550	4,012,490
\$1,000,000 or more	10,422	4,546	27	79	3,021	1,533,729	3,012	9,501	3,021	1,524,202	3,039	5,499,545
Taxable returns, total.....	26,827,738	12,099,792	5,956,788	16,848,263	3,265,796	28,650,945	3,264,434	9,680,120	3,259,936	18,977,170	9,221,222	167,752,851
No adjusted gross income	7,306	3,501	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	28	14	—	—	*7	*905	—	—	*8	*886	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	5,702	2,851	—	—	*2,851	*160	*2,850	*4,845	**	**	*2,850	*8,211
\$4,000 under \$5,000	466,776	233,388	228,852	525,348	*4,536	*11,519	*4,536	*10,433	*4,536	*1,086	233,388	616,344
\$5,000 under \$6,000	713,467	355,307	324,976	744,024	30,330	83,040	30,328	69,754	30,330	13,279	355,304	1,227,953
\$6,000 under \$7,000	904,196	423,870	390,302	926,120	33,568	112,519	33,568	80,343	33,568	32,176	423,870	1,833,033
\$7,000 under \$8,000	1,378,284	645,652	492,359	1,296,225	59,357	187,190	59,357	144,362	56,506	48,941	551,716	2,737,913
\$8,000 under \$9,000	1,470,487	691,999	456,795	1,295,118	71,038	271,409	71,037	187,915	71,038	83,490	527,832	2,920,042
\$9,000 under \$10,000	1,513,605	699,188	449,698	1,257,371	78,328	322,650	78,328	237,109	78,328	85,541	528,026	3,395,188
\$10,000 under \$11,000	1,286,586	590,544	335,002	974,222	107,044	476,433	107,041	299,022	107,044	177,402	442,043	3,164,798
\$11,000 under \$12,000	1,411,458	626,265	383,361	1,102,703	98,398	472,052	98,398	286,637	98,398	185,415	481,759	3,928,940
\$12,000 under \$13,000	1,135,719	533,149	298,045	863,517	94,597	465,448	94,579	259,020	94,597	206,366	392,624	3,570,953
\$13,000 under \$14,000	1,200,142	553,232	289,578	864,340	94,184	438,470	94,184	280,265	94,184	158,205	383,762	3,823,304
\$14,000 under \$15,000	975,660	434,155	251,161	731,659	86,827	344,735	86,827	234,639	86,827	110,095	337,988	3,813,221
\$15,000 under \$16,000	982,120	425,473	185,676	568,817	128,409	647,776	128,409	385,502	128,409	262,274	314,085	3,633,725
\$16,000 under \$17,000	794,502	355,016	178,683	537,316	79,068	431,947	79,049	233,406	79,068	198,476	257,732	3,273,547
\$17,000 under \$18,000	1,090,656	476,873	226,149	680,239	119,483	681,296	119,482	367,860	119,483	313,433	345,631	4,641,895
\$18,000 under \$19,000	763,526	334,151	150,680	469,038	89,991	474,212	89,990	265,967	89,991	208,242	240,670	3,469,257
\$19,000 under \$20,000	633,572	281,673	128,419	372,648	90,654	506,636	90,654	262,088	90,654	244,548	219,073	3,381,053
\$20,000 under \$25,000	2,879,042	1,279,648	514,750	1,546,748	425,381	2,519,150	425,378	1,255,389	425,381	1,263,751	940,128	16,891,450
\$25,000 under \$30,000	1,646,611	725,733	254,232	759,406	283,884	1,843,906	283,806	848,676	283,725	995,084	538,038	12,114,013
\$30,000 under \$40,000	2,289,966	1,003,076	**417,970	**1,333,097	458,030	3,356,770	457,933	1,389,570	458,030	1,966,870	708,839	20,005,734
\$40,000 under \$50,000	1,249,358	528,698	**	**	286,744	2,413,101	286,650	887,548	286,744	1,525,234	389,379	14,380,428
\$50,000 under \$75,000	1,097,888	484,070	**	**	283,564	3,087,875	283,406	878,311	283,564	2,209,007	332,350	16,661,862
\$75,000 under \$100,000	392,608	173,494	**	**	105,840	1,732,101	105,281	329,337	105,840	1,400,858	115,978	8,130,229
\$100,000 under \$200,000	376,452	166,761	**	**	106,193	2,908,576	106,018	334,212	106,193	2,573,648	110,108	12,002,484
\$200,000 under \$500,000	125,691	56,030	**	**	36,976	2,211,383	**47,345	**147,911	36,976	2,096,043	**48,049	**18,127,274
\$500,000 under \$1,000,000	25,929	11,442	73	231	7,498	1,124,312	**	**	7,498	1,100,738	**	**
\$1,000,000 or more	10,401	4,539	27	79	3,016	1,525,374	**	**	3,016	1,515,861	**	**
Nontaxable returns, total.....	6,142,216	2,720,068	1,074,169	1,992,052	490,635	5,146,540	277,486	538,181	490,635	3,760,391	1,351,655	2,831,269

Footnotes(s) at end of table

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax before credits		Tax credits						Income tax after credits	
	Number of returns	Amount	Total		Credit for the elderly		Earned income credit used to offset income tax before credits		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total.....	9,354,860	35,027,642	1,562,527	554,285	169,644	30,756	39,926	3,803	9,221,130	34,473,357
No adjusted gross income	2,921	4,535	*47	*11	—	—	*18	*9	2,921	4,524
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	*2,850	*379	—	—	—	—	—	—	*2,850	*379
\$4,000 under \$5,000	242,454	9,397	*14,013	*425	—	—	—	—	233,388	8,971
\$5,000 under \$6,000	363,877	48,777	37,488	2,366	*17,102	*1,308	*5,701	*499	355,304	46,410
\$6,000 under \$7,000	445,786	103,767	61,093	5,610	*14,253	*1,599	*8,553	*858	423,870	98,156
\$7,000 under \$8,000	582,820	170,380	63,442	6,431	*17,264	*1,837	*11,401	*1,682	551,716	163,949
\$8,000 under \$9,000	538,345	184,532	45,759	5,547	*13,224	*3,678	*2,851	*291	527,795	178,984
\$9,000 under \$10,000	548,913	250,369	71,076	8,738	*16,075	*2,953	*11,402	*465	528,026	241,631
\$10,000 under \$11,000	448,589	252,066	50,633	6,886	*5,702	*1,477	—	—	442,044	245,180
\$11,000 under \$12,000	481,759	343,782	47,064	4,305	*8,551	*992	—	—	481,759	339,476
\$12,000 under \$13,000	393,329	337,190	50,285	3,311	*19,954	*1,354	—	—	392,624	333,880
\$13,000 under \$14,000	383,762	371,543	31,289	5,268	*7,387	*1,793	—	—	383,762	366,275
\$14,000 under \$15,000	340,838	415,654	54,606	6,044	*5,701	*829	—	—	337,988	409,610
\$15,000 under \$16,000	315,992	382,949	55,960	6,022	*5,701	*838	—	—	314,085	376,927
\$16,000 under \$17,000	257,906	370,293	29,572	3,342	*2,851	*137	—	—	257,732	366,951
\$17,000 under \$18,000	348,858	541,460	48,662	5,830	*2,850	*68	—	—	345,631	535,630
\$18,000 under \$19,000	246,027	422,134	64,861	11,704	*2,850	*1,117	—	—	240,670	410,431
\$19,000 under \$20,000	219,306	434,828	39,977	12,484	*2,850	*1,069	—	—	219,073	422,344
\$20,000 under \$25,000	942,172	2,337,669	161,239	35,574	*13,482	*4,854	—	—	939,638	2,302,094
\$25,000 under \$30,000	538,604	1,932,727	86,539	19,469	*1,906	*715	—	—	537,684	1,913,259
\$30,000 under \$40,000	713,282	3,544,338	185,626	51,219	*5,854	*2,071	—	—	708,660	3,493,119
\$40,000 under \$50,000	389,379	3,003,554	91,784	20,291	*1,906	*715	—	—	388,830	2,983,262
\$50,000 under \$75,000	332,523	4,304,787	120,341	39,116	*3,612	*1,163	—	—	331,917	4,265,671
\$75,000 under \$100,000	116,443	2,464,742	55,172	42,344	*492	*160	—	—	115,806	2,422,399
\$100,000 under \$200,000	110,108	4,405,323	61,125	70,971	*77	*29	—	—	109,377	4,334,352
\$200,000 under \$500,000	37,428	3,777,916	26,052	79,862	—	—	—	—	37,406	3,698,055
\$500,000 under \$1,000,000	7,550	1,899,319	6,206	39,061	—	—	—	—	7,540	1,860,258
\$1,000,000 or more	3,039	2,713,233	2,616	62,054	—	—	—	—	3,034	2,651,179
Taxable returns, total.....	9,224,515	34,983,757	1,432,182	510,400	156,557	28,776	*14,270	*1,574	9,221,130	34,473,357
No adjusted gross income	2,921	4,535	*47	*11	—	—	*18	*9	2,921	4,524
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	*2,850	*379	—	—	—	—	—	—	*2,850	*379
\$4,000 under \$5,000	233,388	9,036	*4,947	*65	—	—	—	—	233,388	8,971
\$5,000 under \$6,000	355,304	48,000	28,915	1,590	*14,252	*1,035	—	—	355,304	46,410
\$6,000 under \$7,000	423,870	101,640	39,177	3,483	*11,403	*1,098	*2,851	*428	423,870	98,156
\$7,000 under \$8,000	551,716	167,997	32,338	4,047	*14,413	*1,786	*2,850	*744	551,716	163,949
\$8,000 under \$9,000	527,832	183,325	35,246	4,341	*13,224	*3,678	—	—	527,795	178,984
\$9,000 under \$10,000	528,026	245,954	50,189	4,323	*11,539	*1,799	*8,551	*393	528,026	241,631
\$10,000 under \$11,000	442,044	250,139	44,088	4,960	*5,702	*1,477	—	—	442,044	245,180
\$11,000 under \$12,000	481,759	343,782	47,064	4,305	*8,551	*992	—	—	481,759	339,476
\$12,000 under \$13,000	392,624	336,951	49,580	3,071	*19,954	*1,354	—	—	392,624	333,880
\$13,000 under \$14,000	383,762	371,543	31,289	5,268	*7,387	*1,793	—	—	383,762	366,275
\$14,000 under \$15,000	337,988	414,263	51,756	4,653	*5,701	*829	—	—	337,988	409,610
\$15,000 under \$16,000	314,085	382,524	54,053	5,597	*5,701	*838	—	—	314,085	376,927
\$16,000 under \$17,000	257,732	370,098	29,398	3,146	*2,851	*137	—	—	257,732	366,951
\$17,000 under \$18,000	345,631	539,950	45,435	4,320	*2,850	*68	—	—	345,631	535,630
\$18,000 under \$19,000	240,670	415,102	59,504	4,672	*2,850	*1,117	—	—	240,670	410,431
\$19,000 under \$20,000	219,073	434,686	39,744	12,342	*2,850	*1,069	—	—	219,073	422,344
\$20,000 under \$25,000	940,128	2,335,319	159,195	33,225	*13,482	*4,854	—	—	939,638	2,302,094
\$25,000 under \$30,000	538,003	1,931,165	85,938	17,906	*1,906	*715	—	—	537,684	1,913,259
\$30,000 under \$40,000	708,838	3,532,329	181,182	39,211	*5,854	*2,071	—	—	708,660	3,493,119
\$40,000 under \$50,000	389,378	3,003,553	91,783	20,290	*1,906	*715	—	—	388,830	2,983,262
\$50,000 under \$75,000	332,350	4,304,438	120,168	38,767	*3,612	*1,163	—	—	331,917	4,265,671
\$75,000 under \$100,000	116,425	2,464,740	55,154	42,342	*492	*160	—	—	115,806	2,422,399
\$100,000 under \$200,000	110,106	4,405,242	61,123	70,889	*77	*29	—	—	109,377	4,334,352
\$200,000 under \$500,000	**48,012	**8,387,067	**34,869	**177,575	—	—	—	—	37,406	3,698,055
\$500,000 under \$1,000,000	**	**	**	**	—	—	—	—	7,540	1,860,258
\$1,000,000 or more	**	**	**	**	—	—	—	—	3,034	2,651,179
Nontaxable returns, total.....	130,345	43,885	130,345	43,885	*13,087	*1,980	*25,656	*2,229	—	—

Footnote(s) at end of table

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total.....	59,309	531,750	9,225,933	35,006,001	882,798	655,256	11,887	2,813	9,398,675	35,661,257	77,435	16,222
No adjusted gross income	436	8,560	3,349	13,260	6,225	3,245	*85	*28	9,435	16,505	*67	*1
\$1 under \$1,000	**10	**827	*7	*804	*6,620	*402	—	—	*6,627	*1,206	*5,702	*163
\$1,000 under \$2,000	—	—	—	—	8,477	1,147	*3,372	*519	8,477	1,147	*3,372	*37
\$2,000 under \$3,000	—	—	—	—	*10,116	*2,163	*3,372	*969	*10,116	*2,163	*13,610	*2,661
\$3,000 under \$4,000	**	**	*2,851	*385	20,734	6,214	—	—	23,584	6,599	*2,850	*986
\$4,000 under \$5,000	—	—	233,388	8,971	41,491	11,059	—	—	261,391	20,030	*5,701	*1,819
\$5,000 under \$6,000	**	**	355,306	46,428	38,157	10,511	—	—	386,697	56,939	*8,552	*2,742
\$6,000 under \$7,000	—	—	423,870	98,156	23,082	8,694	*1,686	*236	436,836	106,851	*15,940	*4,852
\$7,000 under \$8,000	—	—	551,716	163,949	29,906	8,694	*3,372	*1,060	566,948	172,643	*5,701	*1,471
\$8,000 under \$9,000	*38	*695	527,833	179,680	33,851	11,358	—	—	531,343	191,037	*7,388	*1,052
\$9,000 under \$10,000	—	—	528,026	241,631	28,916	7,828	—	—	533,222	249,459	*8,552	*439
\$10,000 under \$11,000	3	236	442,046	245,415	18,348	9,250	—	—	448,316	254,665	—	—
\$11,000 under \$12,000	—	—	481,759	339,476	28,876	10,816	—	—	485,351	350,292	—	—
\$12,000 under \$13,000	*18	*1,059	392,642	334,938	21,345	9,787	—	—	393,136	344,725	—	—
\$13,000 under \$14,000	*2,850	*1,596	383,762	367,871	26,090	18,198	—	—	383,762	386,070	—	—
\$14,000 under \$15,000	—	—	337,988	409,610	*12,842	*12,232	—	—	340,838	421,842	—	—
\$15,000 under \$16,000	—	—	314,085	376,927	20,088	17,532	—	—	314,085	394,459	—	—
\$16,000 under \$17,000	**21	**463	257,751	367,410	11,779	4,826	—	—	257,751	372,222	—	—
\$17,000 under \$18,000	**	**	345,632	535,631	33,256	11,571	—	—	351,710	547,202	—	—
\$18,000 under \$19,000	**	**	240,671	410,433	26,490	14,580	—	—	243,899	425,014	—	—
\$19,000 under \$20,000	*452	*2,084	219,073	424,428	17,181	11,566	—	—	219,565	435,994	—	—
\$20,000 under \$25,000	*2,083	*3,473	940,131	2,305,598	75,552	61,743	—	—	940,131	2,367,341	—	—
\$25,000 under \$30,000	1,650	11,626	538,116	1,924,884	58,091	40,664	—	—	538,137	1,965,548	—	—
\$30,000 under \$40,000	9,604	25,666	708,936	3,518,784	85,781	59,931	—	—	709,676	3,578,715	—	—
\$40,000 under \$50,000	9,336	34,112	389,473	3,017,374	59,713	64,297	—	—	389,475	3,081,671	—	—
\$50,000 under \$75,000	8,570	53,363	332,508	4,319,034	60,646	87,240	—	—	332,981	4,406,275	—	—
\$75,000 under \$100,000	7,226	76,628	116,537	2,499,027	27,503	45,121	—	—	116,575	2,544,148	—	—
\$100,000 under \$200,000	11,544	112,935	110,283	4,447,287	34,288	63,163	—	—	110,286	4,510,451	—	—
\$200,000 under \$500,000	3,710	77,847	37,580	3,776,294	12,344	25,260	—	—	37,591	3,801,592	—	—
\$500,000 under \$1,000,000	1,221	52,308	7,571	1,912,580	3,527	7,511	—	—	7,577	1,920,091	—	—
\$1,000,000 or more	537	68,273	3,043	2,719,734	1,472	8,616	—	—	3,045	2,728,351	—	—
Taxable returns, total	59,309	531,750	9,225,933	35,006,001	710,056	595,506	*18	*7	9,225,933	35,601,507	—	—
No adjusted gross income	436	8,560	3,349	13,260	139	187	*18	*7	3,349	13,447	—	—
\$1 under \$1,000	**10	**827	*7	*804	—	—	—	—	*7	*804	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	**	**	*2,851	*385	—	—	—	—	*2,851	*388	—	—
\$4,000 under \$5,000	—	—	233,388	8,971	*13,489	*3,039	—	—	233,388	12,006	—	—
\$5,000 under \$6,000	**	**	355,306	46,428	*6,766	*2,462	—	—	355,306	48,889	—	—
\$6,000 under \$7,000	—	—	423,870	98,156	*10,116	*4,228	—	—	423,870	102,385	—	—
\$7,000 under \$8,000	—	—	551,716	163,949	*14,674	*2,758	—	—	551,716	166,707	—	—
\$8,000 under \$9,000	*38	*695	527,833	179,680	30,341	10,888	—	—	527,833	190,567	—	—
\$9,000 under \$10,000	—	—	528,026	241,631	23,720	5,539	—	—	528,026	247,170	—	—
\$10,000 under \$11,000	3	236	442,046	245,415	12,078	6,567	—	—	442,046	251,983	—	—
\$11,000 under \$12,000	—	—	481,759	339,476	25,284	9,907	—	—	481,759	349,383	—	—
\$12,000 under \$13,000	*18	*1,059	392,642	334,938	20,851	9,238	—	—	392,642	344,176	—	—
\$13,000 under \$14,000	*2,850	*1,596	383,762	367,871	26,090	18,198	—	—	383,762	386,070	—	—
\$14,000 under \$15,000	—	—	337,988	409,610	*9,992	*8,686	—	—	337,988	418,297	—	—
\$15,000 under \$16,000	—	—	314,085	376,927	20,088	17,532	—	—	314,085	394,459	—	—
\$16,000 under \$17,000	**21	**463	257,751	367,410	11,667	4,812	—	—	257,751	372,222	—	—
\$17,000 under \$18,000	**	**	345,632	535,631	27,178	9,585	—	—	345,632	545,217	—	—
\$18,000 under \$19,000	**	**	240,671	410,433	23,262	9,117	—	—	240,671	419,550	—	—
\$19,000 under \$20,000	*452	*2,084	219,073	424,428	16,689	11,291	—	—	219,073	435,719	—	—
\$20,000 under \$25,000	*2,083	*3,473	940,131	2,305,598	75,552	61,743	—	—	940,131	2,367,341	—	—
\$25,000 under \$30,000	1,650	11,626	538,116	1,924,884	58,070	40,648	—	—	538,116	1,965,532	—	—
\$30,000 under \$40,000	9,604	25,666	708,936	3,518,784	85,041	59,212	—	—	708,936	3,577,997	—	—
\$40,000 under \$50,000	9,336	34,112	389,473	3,017,374	59,711	64,293	—	—	389,473	3,081,667	—	—
\$50,000 under \$75,000	8,570	53,363	332,508	4,319,034	60,173	86,745	—	—	332,508	4,405,780	—	—
\$75,000 under \$100,000	7,226	76,628	116,537	2,499,027	27,465	44,306	—	—	116,537	2,543,333	—	—
\$100,000 under \$200,000	11,544	112,935	110,283	4,447,287	34,285	63,158	—	—	110,283	4,510,446	—	—
\$200,000 under \$500,000	3,710	77,847	37,580	3,776,294	12,344	25,260	—	—	37,580	3,801,554	—	—
\$500,000 under \$1,000,000	1,221	52,308	7,571	1,912,580	*4,991	*16,105	—	—	*10,614	*4,648,419	—	—
\$1,000,000 or more	537	68,273	3,043	2,719,734	—	—	—	—	—	—	—	—
Nontaxable returns, total	—	—	—	—	172,742	59,750	11,869	2,807	172,742	59,750	77,435	16,222

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers

*Consists of business or profession, farm, partnership, and Small Business Corporation net income less loss

*Consists of state income tax refunds, windfall profit tax refunds less net adjustment of windfall profit tax withheld, alimony, unemployment compensation in adjusted gross income, and other income less loss

NOTE: Detail may not add to total because of rounding

Table 2.6 — Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status of Taxpayer

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Item	All returns				Joint returns of husbands and wives				Separate returns of husbands and wives	Returns of heads of households	Returns of surviving spouses	Returns of single persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Number of returns	11,231,204	6,040,078	3,588,635	2,048,175	403,268	96,433	2,537,471	3,985	4,324,608			
Adjusted gross income less deficit	222,298,531	144,636,250	86,478,575	49,801,351	8,356,314	1,666,153	2,537,471	134,064	73,324,593			
Exemptions												
Number of exemptions	32,969,954	22,349,841	14,542,636	6,534,749	1,272,456	196,042	447,470	12,299	9,964,302			
Amount	32,969,954	22,349,841	14,542,636	6,534,749	1,272,456	196,042	447,470	12,299	9,964,302			
Returns with zero bracket amount and with or without nonitemizers contribution deduction												
Total	7,030,957	3,512,894	2,164,496	1,119,163	229,235	56,868	103,597	—	3,357,598			
Number of returns	18,840,316	11,173,214	6,920,031	3,530,927	722,256	94,250	224,168	—	7,348,684			
Amount	4,112,757	2,117,610	1,361,715	632,544	123,351	37,292	56,470	—	1,901,385			
With the deduction	11,429,889	6,967,471	4,454,087	2,109,632	403,752	62,353	123,012	—	4,277,052			
Without the deduction	2,918,200	1,395,284	802,781	486,619	105,884	19,576	47,127	—	1,456,213			
Number of returns	7,410,427	4,205,743	2,465,943	1,421,295	318,504	31,897	101,156	—	3,071,632			
Amount	3,756,431	2,226,704	1,216,960	851,036	158,708	37,712	56,788	3,985	1,431,242			
Returns with itemized deductions	33,797,465	21,124,992	12,064,721	7,956,689	1,103,582	311,203	420,696	32,812	11,907,780			
Number of returns	3,541,920	2,140,684	1,165,616	828,301	146,767	34,839	55,037	3,985	1,307,315			
Amount	10,218,301	7,101,173	3,845,667	2,762,788	492,718	59,226	125,891	13,549	2,918,462			
Zero bracket amount												
Number of returns	3,750,571	2,223,853	1,214,109	851,036	158,708	34,703	56,788	3,985	1,431,242			
Amount	22,737,561	13,560,311	7,933,170	5,083,167	563,975	251,978	290,086	19,263	8,615,923			
Excess itemized deductions												
Number of returns	10,572,877	5,653,578	3,330,112	1,947,464	376,002	91,707	158,694	3,985	4,664,913			
Amount	170,584,120	111,146,776	65,372,033	39,130,914	6,643,830	1,253,490	1,833,870	102,502	56,247,481			
Taxable income												
Number of returns	59,309	36,624	25,207	10,920	488	412	490	172	21,611			
Amount	531,750	381,281	243,546	131,999	5,737	11,227	2,677	1,316	135,249			
Alternative minimum tax												
Number of returns	9,221,130	4,875,681	2,870,734	1,678,970	325,977	84,312	122,644	3,985	4,134,508			
Amount	34,473,357	23,185,095	13,994,972	8,053,945	1,136,177	333,699	328,322	21,020	10,605,222			
Income tax after credits												
Number of returns	9,225,933	4,879,773	2,873,859	1,679,894	326,020	84,343	122,651	3,985	4,135,181			
Amount	35,006,001	23,567,140	14,236,908	8,186,318	1,141,914	344,926	330,999	22,336	10,740,600			
Total income tax												
Number of returns	9,398,675	5,011,717	2,947,713	1,732,357	331,647	86,031	122,654	3,985	4,174,288			
Amount	35,661,257	24,107,371	14,513,874	8,417,796	1,175,701	351,337	335,048	22,381	10,845,120			

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 3.1 — Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income and Type of Tax Computation

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Income subject to tax	Income tax before credits, regular computation		Tax generated		Tax savings over regular computation	Average tax savings (dollars)	Income tax before credits	
					Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Returns with regular tax computation only, total	85,556,925	1,716,420,417	1,347,739,760	1,349,255,172	75,198,424	235,112,884	75,198,424	235,143,022	—	—	75,222,247	235,801,778
Under \$5,000	12,973,684	39,322,133	24,207,501	24,216,084	4,846,242	451,158	4,846,242	453,513	—	—	4,856,502	462,031
\$5,000 under \$10,000	16,476,723	123,312,610	87,918,564	88,021,344	14,505,916	6,208,943	14,505,916	6,216,206	—	—	14,515,431	6,227,842
\$10,000 under \$15,000	13,574,276	168,338,837	131,337,186	131,559,560	13,405,116	13,495,816	13,405,116	13,502,171	—	—	13,406,802	13,543,519
\$15,000 under \$20,000	10,332,510	179,451,443	145,139,745	145,317,950	10,280,987	18,093,028	10,280,987	18,095,831	—	—	10,280,988	18,147,939
\$20,000 under \$25,000	8,286,051	185,782,735	150,778,212	150,991,892	8,270,045	21,135,297	8,270,045	21,137,342	—	—	8,271,951	21,186,161
\$25,000 under \$30,000	6,697,207	183,555,744	147,817,165	148,013,432	6,688,580	22,587,713	6,688,580	22,590,009	—	—	6,688,580	22,664,973
\$30,000 under \$40,000	9,142,124	314,833,226	251,559,358	251,793,250	9,135,276	42,618,706	9,135,276	42,623,780	—	—	9,135,276	42,699,399
\$40,000 under \$50,000	4,213,557	186,657,412	147,518,210	147,620,159	4,207,757	28,883,467	4,207,757	28,885,273	—	—	4,207,757	28,923,786
\$50,000 under \$75,000	2,754,496	161,833,886	125,963,255	126,063,608	2,752,751	29,578,657	2,752,751	29,579,119	—	—	2,753,204	29,685,907
\$75,000 under \$100,000	560,534	47,662,635	36,632,193	36,694,712	560,295	10,659,610	560,295	10,659,421	—	—	560,295	10,700,366
\$100,000 under \$200,000	386,694	51,406,275	39,247,269	39,305,990	386,488	13,973,171	386,488	13,973,136	—	—	386,490	14,039,719
\$200,000 under \$500,000	127,069	36,625,026	29,227,402	29,248,744	126,976	12,705,692	126,976	12,705,637	—	—	126,976	12,768,958
\$500,000 under \$1,000,000	22,049	14,898,519	11,907,831	11,916,057	22,047	5,625,194	22,047	5,625,156	—	—	22,047	5,640,647
\$1,000,000 or more	9,951	22,739,935	18,485,869	18,492,390	9,948	9,096,432	9,948	9,096,429	—	—	9,948	9,110,530
Returns with income averaging tax computation only, total	5,376,562	240,925,948	197,116,272	188,964,701	5,376,562	46,931,276	5,376,562	43,931,074	3,000,202	558	5,376,562	44,007,294
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	37,071	334,067	267,604	218,873	37,071	25,048	37,071	17,948	7,100	192	37,071	17,948
\$10,000 under \$15,000	191,606	2,463,863	2,007,579	1,867,539	191,606	217,130	191,606	193,601	23,529	123	191,606	193,601
\$15,000 under \$20,000	397,637	7,061,239	5,895,879	5,565,435	397,637	764,518	397,637	698,483	66,034	166	397,637	698,569
\$20,000 under \$25,000	540,557	12,296,380	10,322,978	9,778,004	540,557	1,529,960	540,557	1,400,082	129,878	240	540,557	1,400,082
\$25,000 under \$30,000	652,815	18,005,527	15,293,867	14,650,921	652,815	2,480,985	652,815	2,304,987	175,997	270	652,815	2,305,634
\$30,000 under \$40,000	1,267,286	44,103,003	36,846,000	35,483,999	1,267,286	6,627,020	1,267,286	6,207,096	419,924	331	1,267,286	6,208,806
\$40,000 under \$50,000	929,341	41,343,632	33,770,856	32,591,719	929,341	6,914,163	929,341	6,504,104	410,059	441	929,341	6,509,699
\$50,000 under \$75,000	828,956	49,251,413	40,132,464	38,612,442	828,956	9,851,333	828,956	9,234,230	617,103	744	828,956	9,250,706
\$75,000 under \$100,000	259,957	22,152,579	17,712,828	16,900,402	259,957	5,239,249	259,957	4,869,845	369,404	1,421	259,957	4,888,507
\$100,000 under \$200,000	232,711	30,646,387	24,459,263	23,404,844	232,711	8,676,705	232,711	8,156,896	519,809	2,234	232,711	8,181,589
\$200,000 under \$500,000	34,545	9,327,091	7,369,218	6,937,755	34,545	3,148,955	34,545	2,930,831	218,124	6,314	34,545	2,937,638
\$500,000 under \$1,000,000	3,296	2,190,989	1,797,004	1,731,104	3,296	847,366	3,296	814,176	33,190	10,070	3,296	815,584
\$1,000,000 or more	784	1,479,776	1,240,732	1,221,664	784	608,845	784	598,794	10,051	12,820	784	598,930
Type of tax computation by size of adjusted gross income	Total credits		Income tax after credits		Alternative minimum tax		Total income tax		As a percent of		Average income tax (dollars)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Income subject to tax	Adjusted gross income		
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
Returns with regular tax computation only, total	17,453,712	6,628,794	72,631,233	229,172,984	144,173	1,312,133	72,656,681	230,491,783	17.1	13.4	2,694	
Under \$5,000	320,134	15,285	4,628,806	446,746	*5	*481	4,628,811	447,227	1.8	1.1	34	
\$5,000 under \$10,000	3,503,701	565,991	12,709,136	5,661,851	*738	*3,912	12,709,382	5,665,763	6.4	4.6	344	
\$10,000 under \$15,000	2,055,905	539,092	13,145,291	13,004,427	*3,023	*3,094	13,145,464	13,007,521	9.9	7.7	958	
\$15,000 under \$20,000	2,014,023	564,397	10,175,367	17,583,542	1,388	6,924	10,175,812	17,590,466	12.1	9.8	1,702	
\$20,000 under \$25,000	1,858,280	593,726	8,199,170	20,592,436	5,379	16,473	8,200,181	20,608,908	13.6	11.1	2,487	
\$25,000 under \$30,000	1,783,954	569,600	6,651,629	22,095,373	7,434	29,819	6,652,604	22,125,192	14.9	12.1	3,304	
\$30,000 under \$40,000	2,709,093	968,628	9,090,399	41,730,771	12,562	37,179	9,094,228	41,767,395	16.6	13.3	4,569	
\$40,000 under \$50,000	1,411,091	552,243	4,195,292	28,371,543	19,516	49,352	4,199,555	28,420,895	19.3	15.2	6,745	
\$50,000 under \$75,000	1,130,904	618,340	2,739,112	29,067,567	33,329	152,059	2,747,387	29,220,226	23.2	18.1	10,608	
\$75,000 under \$100,000	292,124	287,250	555,998	10,413,116	19,238	131,649	558,770	10,544,968	28.7	22.1	18,812	
\$100,000 under \$200,000	249,130	487,014	382,621	13,552,705	27,526	288,871	385,568	13,844,091	35.2	26.9	35,801	
\$200,000 under \$500,000	97,828	400,168	126,495	12,368,791	9,640	237,337	126,935	12,606,915	43.1	34.4	99,213	
\$500,000 under \$1,000,000	18,658	168,460	21,995	5,472,186	2,622	132,180	22,041	5,604,806	47.0	37.6	254,198	
\$1,000,000 or more	8,887	298,599	9,922	8,811,931	1,773	222,803	9,943	9,036,811	48.9	39.7	908,131	
Returns with income averaging tax computation only, total	1,962,429	1,560,346	5,324,025	42,446,947	104,504	948,194	5,336,194	43,395,647	23.0	18.0	8,071	
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	*5,838	*331	37,071	17,617	—	—	37,071	17,617	8.0	5.3	475	
\$10,000 under \$15,000	41,339	9,758	185,931	183,843	**	**	185,931	183,946	9.8	7.5	960	
\$15,000 under \$20,000	81,222	29,443	393,503	669,126	—	—	393,503	669,126	12.0	9.5	1,683	
\$20,000 under \$25,000	135,303	50,647	533,473	1,349,435	**2,571	**4,658	533,925	1,353,990	13.8	11.0	2,505	
\$25,000 under \$30,000	199,431	90,788	642,199	2,214,846	*4,024	*6,310	643,178	2,221,156	15.2	12.3	3,402	
\$30,000 under \$40,000	447,328	183,169	1,256,362	6,025,637	12,532	26,987	1,257,104	6,052,624	17.1	13.7	4,776	
\$40,000 under \$50,000	365,841	170,843	926,029	6,338,856	8,808	31,844	927,090	6,370,700	19.5	15.4	6,855	
\$50,000 under \$75,000	365,280	276,669	823,144	8,974,037	25,004	142,872	827,445	9,116,909	23.6	18.4	10,998	
\$75,000 under \$100,000	145,253	208,952	256,264	4,679,555	16,554	147,356	259,833	4,826,925	28.6	21.8	18,568	
\$100,000 under \$200,000	146,835	307,840	231,561	7,873,749	24,696	262,120	232,505	8,135,924	34.8	26.5	34,961	
\$200,000 under \$500,000	25,514	174,150	34,420	2,763,489	8,529	220,579	34,530	2,984,212	43.0	32.0	66,386	
\$500,000 under \$1,000,000	2,608	32,780	3,284	782,804	1,433	64,397	3,295	847,238	48.9	38.7	257,050	
\$1,000,000 or more	637	24,975	784	573,955	353	41,071	784	615,282	50.4	41.6	784,799	

Includes prior year returns with minimum tax.

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Total may not add to total because of rounding.

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percent of AGI								
	Total			Under 3 percent			3 under 5 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	78,016,323	1,895,160,734	274,181,323	7,273,272	59,392,760	967,314	6,401,603	68,053,276	2,772,488
Under \$5,000	4,641,599	17,436,435	588,736	3,208,570	12,248,577	190,079	1,078,355	4,692,627	166,697
\$5,000 under \$10,000	12,746,823	97,527,104	5,684,978	2,441,464	18,819,798	298,587	2,434,215	16,546,238	689,650
\$10,000 under \$15,000	13,331,742	165,829,400	13,194,940	964,933	11,537,788	200,040	1,851,183	22,142,594	909,323
\$15,000 under \$20,000	10,569,848	183,770,239	18,267,570	284,799	4,861,689	81,905	535,368	9,208,683	380,182
\$20,000 under \$25,000	8,734,918	196,053,270	21,966,401	156,724	3,438,530	61,864	219,338	4,896,852	199,386
\$25,000 under \$30,000	7,297,002	200,118,938	24,354,551	85,513	2,324,567	34,185	112,084	3,084,489	123,890
\$30,000 under \$40,000	10,352,817	256,963,742	47,830,443	78,267	2,668,834	41,580	90,782	3,023,875	124,124
\$40,000 under \$50,000	5,127,410	327,340,315	34,798,186	23,287	1,049,877	17,983	47,543	2,097,770	85,081
\$50,000 under \$75,000	3,576,149	210,952,676	38,352,897	20,335	1,186,748	21,132	27,846	1,672,914	66,648
\$75,000 under \$100,000	820,087	69,778,687	15,392,973	4,609	392,425	6,461	2,553	219,990	8,807
\$100,000 under \$200,000	619,767	82,095,729	22,014,198	3,900	492,278	6,987	1,758	221,347	9,007
\$200,000 or more	198,161	87,494,197	31,735,448	871	371,650	6,510	578	245,897	9,694
Joint returns	40,690,536	1,337,288,677	199,288,620	2,645,295	33,940,883	554,077	2,890,998	43,623,038	1,777,703
Under \$5,000	14,582	52,047	123,617	—	—	—	—	—	—
\$5,000 under \$10,000	2,068,507	17,380,650	428,122	1,406,485	11,472,615	173,800	541,807	4,761,536	186,661
\$10,000 under \$15,000	4,965,423	62,484,897	3,333,586	688,342	8,236,954	143,287	1,448,143	17,336,808	712,564
\$15,000 under \$20,000	5,085,161	89,155,406	6,841,192	230,752	3,950,436	65,513	457,315	7,881,308	326,154
\$20,000 under \$25,000	5,357,057	120,611,741	11,323,937	129,211	2,840,873	51,042	195,361	4,362,010	178,028
\$25,000 under \$30,000	5,193,502	142,700,214	15,417,002	75,864	2,060,414	29,791	94,461	2,601,311	103,546
\$30,000 under \$40,000	8,697,710	300,803,407	38,212,874	67,043	2,300,693	37,030	82,751	2,751,003	113,839
\$40,000 under \$50,000	4,616,834	204,816,928	30,424,922	22,105	1,000,793	17,337	42,008	1,849,434	74,086
\$50,000 under \$75,000	3,242,205	191,086,008	33,902,342	17,642	1,027,771	18,245	25,303	1,523,529	60,638
\$75,000 under \$100,000	729,943	62,102,611	13,401,976	3,804	320,291	5,229	1,866	159,993	6,125
\$100,000 under \$200,000	549,108	72,752,120	19,213,365	3,381	422,118	6,242	1,482	183,685	7,710
\$200,000 or more	170,504	73,916,741	26,665,686	666	307,925	5,641	511	212,301	8,352
Nonjoint returns	37,325,787	557,872,057	74,892,703	4,627,977	25,451,877	413,237	3,510,605	24,430,238	994,786
Under \$5,000	4,627,017	17,958,482	465,120	3,208,570	12,248,577	190,079	1,078,355	4,692,627	166,697
\$5,000 under \$10,000	10,678,316	80,146,455	5,256,857	1,034,979	7,347,183	124,788	1,892,408	11,784,702	502,989
\$10,000 under \$15,000	8,366,319	103,144,503	9,861,354	276,591	3,300,834	56,753	403,040	4,805,787	196,758
\$15,000 under \$20,000	5,484,687	94,614,833	11,426,378	54,047	911,253	16,392	78,053	1,327,375	54,028
\$20,000 under \$25,000	3,377,861	75,441,529	10,642,464	27,513	597,657	10,821	23,987	534,842	21,359
\$25,000 under \$30,000	2,103,500	57,418,725	8,937,549	9,649	264,153	4,395	17,623	483,058	20,344
\$30,000 under \$40,000	1,655,107	56,160,334	9,617,569	11,224	368,141	3,400	8,031	272,872	10,285
\$40,000 under \$50,000	1,105,576	22,523,387	3,373,264	1,182	49,084	846	5,535	248,335	10,994
\$50,000 under \$75,000	333,944	19,866,668	4,450,555	2,693	158,978	2,888	2,543	149,385	6,011
\$75,000 under \$100,000	90,144	7,676,075	1,990,997	805	72,134	1,232	1,687	59,997	2,682
\$100,000 under \$200,000	70,659	9,343,609	2,800,833	519	70,160	745	276	37,662	1,297
\$200,000 or more	27,657	13,577,456	5,069,763	205	63,725	869	67	33,596	1,342

Size of adjusted gross income	Total income tax as a percent of AGI — Continued							
	5 under 7 percent			7 under 10 percent			10 under 12 percent	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(18)
All returns	8,193,438	109,806,046	6,687,318	17,281,145	299,910,420	25,938,232	12,004,958	30,234,060
Under \$5,000	166,594	468,019	27,123	136,501	496,543	42,018	28,527	12,470
\$5,000 under \$10,000	3,154,947	22,317,931	1,342,422	4,537,737	38,485,563	3,195,597	142,080	12,878
\$10,000 under \$15,000	2,453,987	30,758,748	1,848,480	3,650,675	44,525,669	3,832,914	3,540,042	4,842,372
\$15,000 under \$20,000	1,137,249	19,312,056	1,194,634	3,609,764	62,912,802	5,372,612	1,566,191	3,009,476
\$20,000 under \$25,000	593,001	13,135,628	810,423	2,270,957	50,725,560	4,447,900	2,370,734	5,844,262
\$25,000 under \$30,000	326,613	8,941,184	557,918	1,421,569	38,799,676	3,422,189	1,699,372	5,134,446
\$30,000 under \$40,000	244,541	8,345,507	511,200	1,205,020	40,750,976	3,600,455	1,950,508	7,348,962
\$40,000 under \$50,000	68,414	3,007,298	182,473	308,216	13,508,331	1,183,534	564,441	2,461,255
\$50,000 under \$75,000	35,128	2,060,868	124,655	109,301	6,343,220	551,198	169,667	1,078,176
\$75,000 under \$100,000	7,786	650,058	39,384	21,782	1,828,036	158,909	20,646	198,033
\$100,000 under \$200,000	4,655	596,964	36,059	8,554	1,073,758	91,559	9,388	134,951
\$200,000 or more	523	211,785	12,548	1,069	460,286	39,346	1,362	55,771
Joint returns	4,008,550	73,282,068	4,468,387	8,785,049	205,722,829	17,803,307	6,596,977	21,295,312
Under \$5,000	—	—	—	—	—	—	2,850	1,240
\$5,000 under \$10,000	115,528	1,102,369	58,730	2,892	27,535	2,036	1,331	1,863
\$10,000 under \$15,000	1,818,183	23,162,289	1,387,960	993,610	13,527,697	1,054,524	582,539	1,149,496
\$15,000 under \$20,000	933,725	15,897,628	983,423	2,868,824	50,286,501	4,271,779	1,953,044	4,817,238
\$20,000 under \$25,000	518,382	11,514,007	709,931	2,047,776	45,789,386	4,012,469	1,511,444	4,137,108
\$25,000 under \$30,000	294,459	8,080,168	503,824	1,317,955	35,987,322	3,174,524	1,145,434	3,429,974
\$30,000 under \$40,000	220,500	7,544,501	462,263	1,129,532	38,256,354	3,382,964	1,863,514	7,024,636
\$40,000 under \$50,000	64,717	2,833,902	172,022	290,682	12,728,739	1,114,536	483,818	2,349,974
\$50,000 under \$75,000	31,579	1,852,763	112,060	104,285	6,041,322	525,458	161,491	1,023,452
\$75,000 under \$100,000	7,042	588,768	35,629	20,939	1,755,676	152,349	19,126	183,551
\$100,000 under \$200,000	3,931	510,263	30,948	7,760	965,328	82,478	8,180	118,743
\$200,000 or more	504	195,408	11,598	794	356,970	30,191	1,090	405,630
Nonjoint returns	4,184,888	36,523,978	2,218,931	8,496,096	94,187,591	8,134,924	5,407,981	8,938,748
Under \$5,000	166,594	468,019	27,123	136,501	496,543	42,018	25,677	12,230
\$5,000 under \$10,000	3,039,419	21,215,561	1,283,692	4,534,845	38,458,028	3,193,561	1,404,749	111,348
\$10,000 under \$15,000	635,804	7,596,459	460,520	2,657,065	30,997,973	2,778,391	3,531,492	4,831,511
\$15,000 under \$20,000	203,524	3,414,427	211,212	740,940	12,626,301	1,100,833	983,652	1,859,901
\$20,000 under \$25,000	74,619	1,621,122	100,492	223,181	4,936,173	435,431	417,690	926,069
\$25,000 under \$30,000	32,154	861,016	54,094	109,614	2,812,355	247,666	187,928	512,251
\$30,000 under \$40,000	24,041	801,005	48,937	75,488	2,494,621	217,490	86,994	294,009
\$40,000 under \$50,000	3,697	173,396	10,451	17,534	779,591	68,998	22,623	112,282
\$50,000 under \$75,000	3,549	208,105	12,595	5,016	301,899	25,741	8,176	54,725
\$75,000 under \$100,000	744	61,290	3,755	833	72,360	6,560	1,520	129,327
\$100,000 under \$200,000	724	86,701	5,111	794	108,430	9,080	1,208	150,264
\$200,000 or more	19	16,377	950	275	103,316	9,155	272	96,246

Footnotes) at end of table

Individual Returns/1983

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percent of AGI — Continued								
	12 under 15 percent			15 under 17 percent			17 under 20 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns	13,311,055	382,752,237	51,492,316	5,475,349	195,876,338	31,263,970	4,542,929	193,052,820	35,406,463
Under \$5,000	*21	*51	*7	*4,537	*20,052	*3,289	—	—	—
\$5,000 under \$10,000	33,042	293,531	37,148	*2,852	*19,869	*3,266	*44	*264	*50
\$10,000 under \$15,000	845,315	12,033,075	1,497,768	*8,575	*121,491	*18,604	*9,296	*127,037	*22,507
\$15,000 under \$20,000	3,135,959	54,056,396	7,301,087	267,350	5,139,535	789,758	26,289	480,456	85,587
\$20,000 under \$25,000	1,449,874	32,982,623	4,359,966	1,190,603	26,229,386	4,205,045	470,244	11,164,281	1,958,104
\$25,000 under \$30,000	2,310,212	63,735,823	8,479,222	429,584	11,784,866	1,881,754	826,968	22,574,845	4,171,394
\$30,000 under \$40,000	3,595,339	123,921,196	16,750,507	1,861,070	65,273,046	10,370,435	849,937	30,129,843	5,457,642
\$40,000 under \$50,000	1,414,662	62,230,688	8,483,109	1,079,822	47,853,197	7,666,481	1,213,140	54,324,934	9,962,729
\$50,000 under \$75,000	464,561	26,648,624	3,651,894	562,707	32,097,883	5,150,104	979,087	57,050,640	10,548,580
\$75,000 under \$100,000	40,169	3,390,278	461,517	46,290	3,859,988	619,802	123,041	10,353,914	1,929,815
\$100,000 under \$200,000	19,458	2,483,925	337,840	19,090	2,441,547	369,618	39,890	4,969,657	925,516
\$200,000 or more	2,443	976,027	132,251	2,869	1,035,481	165,812	4,993	1,856,949	344,538
Joint returns	7,581,908	270,938,432	36,477,915	3,276,454	140,899,696	22,487,321	2,585,841	134,187,906	24,631,238
Under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	*23	*120	*24
\$10,000 under \$15,000	*137	*1,860	*267	—	—	—	*6,444	*93,461	*16,731
\$15,000 under \$20,000	*4,676	*89,116	*11,845	*2,852	*51,616	*8,505	*3,304	*63,050	*11,365
\$20,000 under \$25,000	498,052	11,845,611	1,488,888	*7,031	*152,887	*24,505	*5,758	*121,953	*21,345
\$25,000 under \$30,000	1,850,371	51,211,224	6,770,887	36,553	1,080,054	164,001	*4,979	*137,258	*24,651
\$30,000 under \$40,000	3,360,607	115,982,447	15,671,639	1,594,878	56,303,999	8,936,010	363,900	13,694,430	2,426,835
\$40,000 under \$50,000	1,366,086	60,119,443	8,196,518	1,028,170	45,589,112	7,304,179	1,110,495	49,831,500	9,124,819
\$50,000 under \$75,000	444,949	25,499,122	3,496,192	541,965	30,878,397	4,954,463	935,491	54,519,187	10,078,571
\$75,000 under \$100,000	37,669	3,176,637	431,762	45,485	3,784,024	607,293	113,880	9,589,949	1,787,880
\$100,000 under \$200,000	17,308	2,191,671	298,374	17,081	2,194,431	349,987	37,550	4,683,665	868,779
\$200,000 or more	2,053	821,301	111,542	2,439	865,173	138,378	4,017	1,453,334	270,239
Nonjoint returns	5,729,147	111,813,805	15,014,400	2,198,895	54,976,642	8,776,649	1,957,088	58,864,914	10,775,225
Under \$5,000	*21	*51	*7	*4,537	*20,052	*3,289	—	—	—
\$5,000 under \$10,000	33,042	293,531	37,148	*2,852	*19,869	*3,266	*21	*144	*27
\$10,000 under \$15,000	845,178	12,031,215	1,497,501	*8,575	*121,491	*18,604	*2,852	*33,577	*5,776
\$15,000 under \$20,000	3,131,283	53,967,280	7,289,242	264,498	5,087,919	781,254	22,985	417,406	74,223
\$20,000 under \$25,000	951,822	21,137,012	2,871,078	1,183,572	26,076,499	4,180,540	464,486	11,042,329	1,936,759
\$25,000 under \$30,000	459,841	12,524,599	1,708,334	393,031	10,704,811	1,717,753	821,989	22,437,586	4,146,743
\$30,000 under \$40,000	234,732	7,938,749	1,078,867	266,192	8,969,046	1,434,425	486,037	16,435,414	3,030,807
\$40,000 under \$50,000	48,576	2,111,245	286,590	51,652	2,264,084	362,303	102,645	4,493,434	837,910
\$50,000 under \$75,000	19,612	1,149,503	155,702	20,742	1,219,485	195,641	43,596	2,531,453	470,009
\$75,000 under \$100,000	2,500	213,642	29,755	805	75,963	12,509	9,161	763,965	141,935
\$100,000 under \$200,000	2,150	292,253	39,466	2,009	247,115	39,631	2,340	305,992	56,738
\$200,000 or more	390	154,726	20,709	430	170,308	27,434	976	403,615	74,299

Size of adjusted gross income	Total income tax as a percent of AGI — Continued								
	20 under 25 percent			25 under 30 percent			30 under 40 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	2,399,311	143,374,320	31,701,069	658,492	63,106,772	17,215,139	381,389	70,590,060	24,401,457
Under \$5,000	*2,851	*7,698	*1,551	—	—	—	—	—	—
\$5,000 under \$10,000	*137	*987	*228	—	—	—	—	—	—
\$10,000 under \$15,000	*7,387	*84,307	*17,912	—	—	—	—	—	—
\$15,000 under \$20,000	*453	*8,813	*2,121	*2,850	*46,350	*12,403	*40	*289	*102
\$20,000 under \$25,000	11,319	265,730	57,773	*452	*10,459	*2,892	*1,230	*28,903	*10,418
\$25,000 under \$30,000	77,235	2,210,467	459,065	*12,479	*416,149	*111,024	*2,269	*58,217	*21,967
\$30,000 under \$40,000	458,751	15,862,393	3,425,027	—	—	—	4,915	192,374	62,201
\$40,000 under \$50,000	395,537	18,020,229	3,907,477	67,929	3,048,790	801,197	1,653	79,290	26,638
\$50,000 under \$75,000	1,007,142	61,347,272	13,502,249	165,897	10,618,534	2,851,508	30,426	1,959,824	630,192
\$75,000 under \$100,000	304,164	25,716,099	5,810,364	196,109	16,930,160	4,588,199	49,670	4,379,766	1,422,076
\$100,000 under \$200,000	122,938	15,334,264	3,489,976	190,744	24,500,945	6,757,088	189,745	27,261,165	9,136,551
\$200,000 or more	11,397	4,516,062	1,027,326	22,032	7,535,386	2,090,827	101,441	36,630,233	13,091,311
Joint returns	1,524,280	106,950,943	23,670,439	451,901	49,717,747	13,568,478	277,480	57,485,718	19,882,758
Under \$5,000	*2,851	*7,698	*1,551	—	—	—	—	—	—
\$5,000 under \$10,000	*137	*987	*228	—	—	—	—	—	—
\$10,000 under \$15,000	*1,686	*19,497	*3,950	—	—	—	—	—	—
\$15,000 under \$20,000	*453	*8,813	*2,121	—	—	—	—	—	—
\$20,000 under \$25,000	*1,312	*29,802	*6,688	—	—	—	—	—	—
\$25,000 under \$30,000	*2,140	*58,801	*13,061	*3,240	*104,665	*28,739	*191	*4,952	*1,692
\$30,000 under \$40,000	7,724	290,487	64,442	—	—	—	2,984	115,730	38,975
\$40,000 under \$50,000	202,798	9,522,889	1,987,469	4,528	*201,119	*54,591	747	35,868	11,192
\$50,000 under \$75,000	896,361	54,866,552	12,039,741	75,013	5,136,504	1,347,785	5,419	341,203	114,614
\$75,000 under \$100,000	284,464	24,064,778	5,433,697	171,549	14,836,196	4,011,452	21,677	1,965,168	626,388
\$100,000 under \$200,000	114,580	14,258,791	3,247,462	178,429	22,944,037	6,324,948	154,114	22,503,708	7,468,991
\$200,000 or more	9,774	3,821,849	870,029	19,142	6,495,225	1,800,963	91,550	32,500,931	11,614,018
Nonjoint returns	875,031	36,423,378	8,030,630	206,591	13,389,025	3,646,660	103,909	13,104,341	4,518,699
Under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	*5,701	*64,810	*13,962	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	*10,007	*235,929	*51,085	*2,850	*46,350	*12,403	*21	*11,026	*3,631
\$25,000 under \$30,000	75,085	2,151,666	446,005	452	*10,459	*2,892	*451	*53,265	*20,275
\$30,000 under \$40,000	451,027	15,571,906	3,360,585	*9,239	*311,484	*82,285	*2,078	*76,643	*23,226
\$40,000 under \$50,000	192,739	8,447,340	1,920,009	63,401	2,847,670	746,606	*906	*43,423	*15,446
\$50,000 under \$75,000	110,781	6,480,721	1,462,508	90,884	5,482,030	1,503,723	25,007	1,618,621	515,577
\$75,000 under \$100,000	18,700	1,651,321	376,666	24,560	2,093,964	576,747	27,993	2,414,598	795,688
\$100,000 under \$200,000	8,358	1,075,473	242,514	12,315	1,556,908	432,141	35,631	4,757,457	1,667,560
\$200,000 or more	1,623	694,214	157,296	2,890	1,040,161	289,863	9,891	4,129,302	1,477,293

Footnote(s) at end of table

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percent of AGI — Continued					
	40 under 50 percent			50 under 70 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(37)	(38)	(39)	(40)	(41)	(42)
All returns						
Total.....	67,209	33,650,982	14,769,025	10,084	1,445,898	810,550
Under \$5,000	2,864	5,693	2,556	..	..	..
\$5,000 under \$10,000	7	39	1	..	..	..
\$10,000 under \$15,000	*37	*413	*181	..	..	..
\$15,000 under \$20,000	*192	*3,343	*1,452	**3,763	**57,117	**32,848
\$20,000 under \$25,000	**4,310	**110,532	**49,981	*120	*2,829	*1,652
\$25,000 under \$30,000	..	..	..	*385	*10,447	*6,091
\$30,000 under \$40,000	*1,350	*42,977	*17,508	*387	*12,920	*7,671
\$40,000 under \$50,000	124	5,229	2,158	586	25,421	14,485
\$50,000 under \$75,000	1,693	104,635	48,356	1,368	89,743	48,787
\$75,000 under \$100,000	2,250	189,267	82,963	603	54,132	32,098
\$100,000 under \$200,000	7,819	1,221,974	521,754	1,208	174,069	99,195
\$200,000 or more	46,563	31,966,882	14,042,116	1,664	1,019,221	567,724
Joint returns						
Total.....	48,041	26,520,208	11,617,737	5,962	1,069,598	600,323
Under \$5,000	14	58	44	..	..	..
\$5,000 under \$10,000	7	39	1	..	..	..
\$10,000 under \$15,000	*37	*413	*181	..	..	..
\$15,000 under \$20,000	192	3,343	1,452	**912	**10,478	**6,299
\$20,000 under \$25,000	**3,856	**97,871	**44,339	*45	*1,048	*565
\$25,000 under \$30,000	..	..	..	*343	*9,212	*5,415
\$30,000 under \$40,000	*1,178	*36,507	*14,795	*387	*12,920	*7,671
\$40,000 under \$50,000	*48	*2,002	*837	579	25,121	14,318
\$50,000 under \$75,000	1,089	69,438	31,528	770	50,649	27,492
\$75,000 under \$100,000	1,436	122,834	55,528	596	53,485	31,694
\$100,000 under \$200,000	3,794	611,908	264,500	1,077	153,188	86,467
\$200,000 or more	36,390	25,575,795	11,204,533	1,253	753,499	420,402
Nonjoint returns						
Total.....	19,168	7,130,775	3,151,288	4,122	376,300	210,227
Under \$5,000	2,850	5,635	2,512	..	..	..
\$5,000 under \$10,000	..	..	..	..	..	..
\$10,000 under \$15,000	..	..	..	..	..	..
\$15,000 under \$20,000	..	..	..	**2,851	**46,639	**26,549
\$20,000 under \$25,000	**454	**12,661	**5,642	*75	*1,781	*1,087
\$25,000 under \$30,000	..	..	..	*42	*1,235	*676
\$30,000 under \$40,000	*172	*6,469	*2,713	..	..	..
\$40,000 under \$50,000	*76	*3,227	*1,320	*7	*300	*166
\$50,000 under \$75,000	*604	*35,197	*16,828	*598	*39,094	*21,295
\$75,000 under \$100,000	*814	*66,432	*27,435	*7	*647	*403
\$100,000 under \$200,000	4,025	610,066	257,254	131	20,881	12,728
\$200,000 or more	10,173	6,391,088	2,837,583	411	265,722	147,322

Size of adjusted gross income	Total income tax as a percent of AGI — Continued					
	70 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(43)	(44)	(45)	(46)	(47)	(48)
All returns						
Total.....	2,215	275,079	219,335	13,874	- 535,081	302,589
Under \$5,000	*19	*55	*42	**12,696	** 631,924	**148,273
\$5,000 under \$10,000	**23	**161	**154	..	..	..
\$10,000 under \$15,000	..	..	..	..	..	..
\$15,000 under \$20,000	*7	*111	*84	225	4,281	6,785
\$20,000 under \$25,000	*278	*5,910	*4,790	41	936	1,893
\$25,000 under \$30,000	*135	*3,750	*2,819	45	1,241	4,195
\$30,000 under \$40,000	*118	*4,017	*3,508	64	2,241	4,060
\$40,000 under \$50,000	*29	*1,329	*1,201	27	1,255	2,386
\$50,000 under \$75,000	422	25,378	19,520	569	36,197	59,899
\$75,000 under \$100,000	378	33,413	27,239	37	3,186	7,305
\$100,000 under \$200,000	522	67,299	52,253	98	14,699	25,843
\$200,000 or more	284	133,657	107,724	72	32,807	41,950
Joint returns						
Total.....	1,908	238,164	189,909	9,892	- 454,508	263,716
Under \$5,000	..	..	..	**8,803	** 540,036	**125,537
\$5,000 under \$10,000	**23	**161	**154	..	..	..
\$10,000 under \$15,000	..	..	..	..	..	..
\$15,000 under \$20,000	*7	*111	*84	220	4,196	6,521
\$20,000 under \$25,000	*278	*5,910	*4,790	37	845	1,651
\$25,000 under \$30,000	*135	*3,750	*2,819	42	1,157	3,992
\$30,000 under \$40,000	*118	*4,017	*3,508	64	2,241	4,060
\$40,000 under \$50,000	*29	*1,329	*1,201	24	1,113	1,841
\$50,000 under \$75,000	323	19,751	15,374	525	33,794	56,732
\$75,000 under \$100,000	378	33,413	27,239	32	2,751	6,158
\$100,000 under \$200,000	357	45,257	35,002	84	12,495	22,735
\$200,000 or more	260	124,466	99,737	61	26,935	34,488
Nonjoint returns						
Total.....	307	36,915	29,426	3,982	- 80,573	38,873
Under \$5,000	*19	*55	*42	**3,893	** 91,888	**22,736
\$5,000 under \$10,000	..	..	..	..	..	..
\$10,000 under \$15,000	..	..	..	..	..	..
\$15,000 under \$20,000	..	..	..	*5	*85	*264
\$20,000 under \$25,000	..	..	..	4	90	241
\$25,000 under \$30,000	..	..	..	3	84	203
\$30,000 under \$40,000	..	..	..	..	..	..
\$40,000 under \$50,000	..	..	..	3	142	544
\$50,000 under \$75,000	*99	*5,627	*4,146	*44	*2,403	*3,167
\$75,000 under \$100,000	..	..	..	*5	*435	*1,147
\$100,000 under \$200,000	*165	*22,043	*17,251	*14	*2,204	*3,108
\$200,000 or more	24	9,191	7,987	11	5,872	7,463

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to total because of rounding

Table 3.3 — All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability			Total income tax			Income tax after credits			Additional tax for tax preferences			All other taxes		
	All returns	Number of returns		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Alternative minimum tax		Number of returns	Amount	Total
		(1)	(2)								(3)	(4)				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, totals	96,321,310	79,740,559	282,317,539	78,016,323	274,181,323	77,962,745	271,651,153	265,948	2,530,170	264,690	2,520,954	8,778,431	8,136,216		
No adjusted gross income	990,597	135,867	252,126	9,480	125,615	3,763	6,413	5,836	119,202	5,759	117,936	128,730	126,512		
\$1 under \$1,000	2,424,516	79,362	24,563	1,165	2,175	53	22	102	2,153	101	1,794	79,294	22,388		
\$1,000 under \$2,000	3,555,379	392,457	44,558	269,350	25,718	269,338	25,080	1,021	1,638	102	1,638	123,119	18,841		
\$2,000 under \$3,000	3,698,029	386,000	70,286	208,146	25,696	208,102	24,622	44	1,074	44	1,074	180,730	44,590		
\$3,000 under \$4,000	3,628,265	1,887,636	147,354	1,787,619	98,459	1,787,588	97,755	31	1,704	31	1,704	165,504	48,895		
\$4,000 under \$5,000	3,539,659	2,497,148	378,698	311,074	2,366,839	2,366,629	310,403	210	671	210	671	210,472	67,624		
\$5,000 under \$6,000	3,430,026	2,372,926	610,939	255,792	531,371	2,256,765	531,168	27	204	27	204	204,612	79,222		
\$6,000 under \$7,000	3,304,324	2,354,488	872,346	220,832	778,684	2,208,329	778,566	118	118	118	118	106,016	43,777		
\$7,000 under \$8,000	3,463,923	2,676,232	1,233,986	2,546,419	1,116,473	2,546,397	1,116,231	514	242	514	242	148,635	62,219		
\$8,000 under \$9,000	3,416,008	2,958,413	1,627,998	1,486,584	2,872,508	2,872,508	1,483,418	248	3,166	248	3,166	195,809	100,075		
\$9,000 under \$10,000	3,213,998	2,930,362	1,899,696	1,771,866	2,862,346	2,862,346	1,770,313	178	1,553	178	1,553	193,774	93,689		
\$10,000 under \$11,000	2,991,167	2,882,494	2,246,693	2,116,301	2,824,871	2,824,871	2,115,480	22	821	22	821	153,719	88,058		
\$11,000 under \$12,000	2,942,004	2,942,004	2,524,265	2,810,509	2,352,512	2,810,279	2,352,512	230	971	230	971	204,711	165,755		
\$12,000 under \$13,000	2,782,794	2,782,794	2,673,025	2,653,630	2,652,541	2,653,006	2,652,541	310	1,089	310	1,089	185,755	105,899		
\$13,000 under \$14,000	2,605,225	2,560,687	3,004,388	2,527,768	2,828,967	2,527,768	2,828,967	310	3,762	310	3,762	205,177	160,997		
\$14,000 under \$15,000	2,596,449	2,528,955	3,436,271	2,495,548	3,793,348	2,495,548	3,793,348	709	1,666	709	1,666	196,715	160,997		
\$15,000 under \$16,000	2,435,326	2,405,181	3,574,163	2,379,460	3,424,869	2,379,460	3,424,869	274	2,628	274	2,628	163,415	122,466		
\$16,000 under \$17,000	2,158,469	2,129,386	3,384,542	2,104,934	3,384,542	2,104,934	3,384,542	493	3,025	493	3,025	204,295	175,932		
\$17,000 under \$18,000	2,240,895	2,228,963	4,006,128	2,207,787	3,830,256	2,207,787	3,830,256	324	2,043	324	2,043	202,799	147,705		
\$18,000 under \$19,000	2,050,323	2,030,066	4,023,441	2,012,759	3,834,554	2,012,759	3,834,554	121	1,233	121	1,233	202,293	163,333		
\$19,000 under \$20,000	1,885,446	1,878,707	3,947,137	1,864,908	3,793,348	1,864,908	3,793,348	709	1,666	709	1,666	181,356	135,266		
\$20,000 under \$25,000	8,847,687	8,802,147	22,781,178	8,734,918	21,966,401	8,734,918	21,966,401	8,724	24,529	8,724	24,529	834,520	723,075		
\$25,000 under \$30,000	7,957,487	7,925,316	25,095,384	7,927,002	24,304,551	7,927,002	24,304,551	12,678	44,126	12,678	44,126	700,842	683,391		
\$30,000 under \$40,000	10,420,935	10,380,733	49,032,294	10,352,817	47,830,323	10,352,817	47,830,323	26,578	73,955	26,578	73,955	1,106,620	1,131,527		
\$40,000 under \$50,000	5,147,782	5,135,802	36,677,186	5,127,410	34,798,186	5,127,410	34,798,186	29,089	87,787	29,089	87,787	556,049	558,985		
\$50,000 under \$75,000	3,591,188	3,581,570	39,318,618	3,576,149	38,352,897	3,576,149	38,352,897	36,280	311,293	36,280	311,293	509,049	509,049		
\$75,000 under \$100,000	822,840	820,800	15,797,887	820,087	15,392,973	820,087	15,392,973	36,939	294,607	36,939	294,607	556,828	553,756		
\$100,000 under \$200,000	621,951	620,181	22,389,086	619,767	22,014,198	619,767	22,014,198	54,122	478,354	54,122	478,354	202,654	202,654		
\$200,000 under \$500,000	162,339	162,096	5,740,746	161,965	5,613,203	161,965	5,613,203	18,714	18,714	18,714	18,714	194,925	194,925		
\$500,000 under \$1,000,000	25,469	25,441	6,490,546	25,424	6,463,482	25,424	6,463,482	2,282	2,282	2,282	2,282	59,505	59,505		
\$1,000,000 or more	10,600	10,763	9,696,830	10,772	9,696,830	10,772	9,696,830	2,183	272,857	2,183	272,857	11,632	11,632		
Taxable returns, total	78,016,323	78,016,323	281,247,981	78,016,323	274,181,323	77,962,745	271,651,153	265,948	2,530,170	264,690	2,520,954	7,054,195	7,066,658		
No adjusted gross income	9,480	9,480	132,342	9,480	125,615	3,763	6,413	5,836	119,202	5,759	117,936	2,343	6,728		
\$1 under \$1,000	1,165	1,165	2,221	1,165	2,175	53	22	102	2,153	101	1,794	97	46		
\$1,000 under \$2,000	269,350	25,724	269,350	269,350	25,718	269,338	25,080	1,021	1,638	1,021	1,638	12	12		
\$2,000 under \$3,000	208,146	25,952	25,952	208,146	25,696	208,102	24,622	44	1,074	44	1,074	287,6	256		
\$3,000 under \$4,000	1,787,619	1,787,619	113,842	1,787,619	98,459	1,787,588	97,755	31	1,704	31	1,704	65,487	15,383		
\$4,000 under \$5,000	2,366,839	335,156	335,156	2,366,839	311,074	2,366,629	310,403	210	671	210	671	80,163	24,082		
\$5,000 under \$6,000	2,256,792	2,256,792	564,176	2,256,792	531,371	2,256,765	531,168	27	204	27	204	90,678	32,804		
\$6,000 under \$7,000	2,208,332	2,208,332	822,461	2,208,332	778,684	2,208,329	778,566	118	118	118	118	106,016	43,777		
\$7,000 under \$8,000	2,546,419	2,546,419	1,178,692	2,546,419	1,116,473	2,546,397	1,116,231	514	242	514	242	148,635	62,219		
\$8,000 under \$9,000	2,872,756	2,872,756	1,586,659	2,872,756	1,486,584	2,872,508	1,483,418	248	3,166	248	3,166	195,809	100,075		
\$9,000 under \$10,000	2,862,524	2,862,524	1,865,555	2,862,524	1,771,866	2,862,346	1,770,313	178	1,553	178	1,553	193,774	93,689		
\$10,000 under \$11,000	2,824,892	2,824,892	2,204,359	2,824,892	2,116,301	2,824,871	2,115,480	22	821	22	821	153,719	88,058		
\$11,000 under \$12,000	2,810,509	2,810,509	2,488,833	2,810,509	2,352,512	2,810,279	2,352,512	230	971	230	971	204,711	165,755		
\$12,000 under \$13,000	2,673,025	2,673,025	2,759,529	2,673,025	2,653,630	2,673,025	2,653,630	310	1,089	310	1,089	185,755	105,899		
\$13,000 under \$14,000	2,527,768	2,527,768	2,973,115	2,527,768	2,828,967	2,527,768	2,828,967	310	3,762	310	3,762	205,177	160,997		
\$14,000 under \$15,000	2,495,548	2,495,548	3,398,557	2,495,548	3,793,348	2,495,548	3,793,348	709	1,666	709	1,666	196,715	160,997		
\$15,000 under \$16,000	2,379,460	2,379,460	3,547,335	2,379,460	3,424,869	2,379,460	3,424,869	274	2,628	274	2,628	163,415	122,466		
\$16,000 under \$17,000	2,104,934	2,104,934	3,560,474	2,104,934	3,384,542	2,104,934	3,384,542	493	3,025	493	3,025	204,295	175,932		
\$17,000 under \$18,000	2,207,787	2,207,787	3,977,962	2,207,787	3,830,256	2,207,787	3,830,256	324	2,043	324	2,043	202,799	147,705		
\$18,000 under \$19,000	2,012,759	2,012,759	3,999,887	2,012,759	3,834,554	2,012,759	3,834,554	121	1,233	121	1,233	202,293	163,333		
\$19,000 under \$20,000	1,864,908	1,864,908	3,928,615	1,864,908	3,793,348	1,864,908	3,793,348	709	1,666	709	1,666	181,356	135,266		
\$20,000 under \$25,000	8,734,918	8,734,918	22,689,476	8,734,918	21,966,401	8,734,918	21,966,401	8,724	24,529	8,724	24,529	834,520	723,075		
\$25,000 under \$30,000	7,927,002	7,927,002	25,095,384	7,927,002	24,304,551	7,927,002									

Table 3.3 — All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	All other taxes — Continued										Earned income credit used to offset non-income taxes		Number of returns without tax liability	Taxpayments	
	Tax from recomputing prior year investment credit		Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income		Amount of non-income taxes		Number of returns	Total			
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		(25)		(26)	
All returns, totals	854,758	479,369	134,639	33,471	6,537,443	7,802,257	79,549	10,330	731,885	189,985	16,580,751	88,939,623	320,911,814		
No adjusted gross income	40,492	36,521	182	120	152,171	102,464	125	364	64,488	13,086	854,730	457,649	893,168		
\$1 under \$1,000	*3,693	*9,293	*1,686	*253	101,076	18,301	—	—	28,847	5,459	2,345,154	1,937,456	174,618		
\$1,000 under \$2,000	5,737	1,047	1,047	6	145,704	21,804	—	—	28,323	4,016	3,162,922	2,763,030	348,814		
\$2,000 under \$3,000	*7,843	*5,520	*4,537	*332	213,254	32,989	—	—	47,796	9,548	3,712,029	2,977,019	604,782		
\$3,000 under \$4,000	*2,553	*3,711	*2,553	—	215,425	82,845	—	—	64,603	12,566	1,740,629	2,908,345	849,005		
\$4,000 under \$5,000	*7,787	*1,610	*1,707	*111	270,152	67,613	—	—	86,959	32,303	1,042,511	2,776,394	1,123,368		
\$5,000 under \$6,000	12,181	2,572	*3,227	*645	276,298	108,541	—	—	98,625	32,741	1,057,100	2,737,493	1,328,614		
\$6,000 under \$7,000	20,536	4,166	*4,536	*3,017	268,713	134,236	—	—	97,979	42,681	949,846	2,747,288	1,667,661		
\$7,000 under \$8,000	*8,751	*4,100	—	—	277,791	134,236	—	—	97,979	22,724	787,691	3,026,329	2,153,178		
\$8,000 under \$9,000	18,038	4,595	*1,686	*35	271,686	144,725	—	—	97,979	7,942	459,595	3,078,341	2,618,014		
\$9,000 under \$10,000	8,051	4,066	*1,927	*129	251,828	124,926	—	—	97,979	1,919	283,636	2,897,715	2,897,715		
\$10,000 under \$11,000	10,091	2,701	*2,850	*465	204,270	126,507	—	—	97,979	—	108,883	2,794,355	3,130,787		
\$11,000 under \$12,000	8,079	3,403	*21	—	241,231	162,377	—	—	97,979	—	91,933	2,812,560	3,482,167		
\$12,000 under \$13,000	9,464	4,854	*1,686	*35	205,338	126,170	—	—	97,979	—	82,275	2,690,815	3,841,346		
\$13,000 under \$14,000	9,034	2,074	*7,386	*720	225,049	172,493	—	—	97,979	—	44,538	2,503,804	3,986,614		
\$14,000 under \$15,000	13,405	3,411	*1,686	*580	218,931	194,720	—	—	97,979	—	27,494	2,475,782	4,274,532		
\$15,000 under \$16,000	13,996	2,186	—	—	185,700	147,097	—	—	97,979	—	30,145	2,378,130	4,578,169		
\$16,000 under \$17,000	15,439	13,085	*4,063	*1,108	220,808	194,751	—	—	97,979	—	29,083	2,098,098	4,521,637		
\$17,000 under \$18,000	18,952	4,590	*3,611	*361	208,991	170,710	—	—	97,979	—	11,932	2,006,768	5,052,156		
\$18,000 under \$19,000	14,804	2,390	*2,447	*1,354	206,625	184,995	—	—	97,979	—	20,317	2,006,768	4,956,666		
\$19,000 under \$20,000	9,709	4,848	*5,320	*2,630	184,094	146,310	—	—	97,979	—	6,739	1,859,380	4,883,980		
\$20,000 under \$25,000	66,479	24,015	18,454	3,845	848,732	787,362	—	—	97,979	—	45,540	9,723,606	27,766,364		
\$25,000 under \$30,000	58,224	24,750	13,737	2,466	689,004	712,942	—	—	97,979	—	28,171	7,281,728	30,571,754		
\$30,000 under \$40,000	130,022	51,797	31,767	4,176	1,061,730	1,143,960	—	—	97,979	—	32,192	10,349,496	36,209,726		
\$40,000 under \$50,000	64,996	27,005	20,968	4,152	848,611	896,606	—	—	97,979	—	11,960	5,110,559	40,602,760		
\$50,000 under \$75,000	104,001	63,995	12,561	4,492	479,693	896,606	—	—	97,979	—	9,618	3,570,198	43,009,671		
\$75,000 under \$100,000	55,090	2,997	2,997	1,952	165,532	370,713	—	—	97,979	—	2,010	809,923	16,044,514		
\$100,000 under \$200,000	73,672	54,035	1,458	1,305	146,916	319,370	—	—	97,979	—	1,770	615,498	21,504,197		
\$200,000 under \$500,000	32,418	46,076	279	50	37,224	81,405	—	—	97,979	—	243	160,833	13,638,303		
\$500,000 under \$1,000,000	7,452	13,247	27	11	6,275	13,968	—	—	97,979	—	28	25,314	5,135,790		
\$1,000,000 or more	4,169	26,482	7	—	2,491	5,488	—	—	97,979	—	17	10,740	7,132,316		
Taxable returns, total	683,152	370,297	112,044	28,222	6,522,074	6,658,868	63,460	8,903	731,885	189,985	16,580,751	88,939,623	314,649,846		
No adjusted gross income	893	3,405	*112	*16	1,500	3,240	—	—	97,979	—	—	5,453	129,975		
\$1 under \$1,000	*76	*45	—	—	*21	—	—	—	97,979	—	—	*123	*1,604		
\$1,000 under \$2,000	*14	*30	—	—	—	—	—	—	97,979	—	—	14,950	20,469		
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	97,979	—	—	66,075	14,117		
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	97,979	—	—	1,532,662	471,964		
\$4,000 under \$5,000	*22	*4	—	—	—	—	—	—	97,979	—	—	1,960,212	814,220		
\$5,000 under \$6,000	3	10	—	—	—	—	—	—	97,979	—	—	1,842,714	940,212		
\$6,000 under \$7,000	*2,853	*99	—	—	90,676	32,589	—	—	97,979	—	—	1,878,774	1,888,927		
\$7,000 under \$8,000	*2,621	*2,722	—	—	98,406	40,172	—	—	97,979	—	—	2,270,579	1,724,178		
\$8,000 under \$9,000	*12,070	*824	—	—	131,239	57,927	—	—	97,979	—	—	2,624,500	2,297,267		
\$9,000 under \$10,000	*1,163	*2,817	*21	*5	188,075	99,216	—	—	97,979	—	—	2,697,462	2,596,638		
\$10,000 under \$11,000	*5,061	*1,285	*2,850	*465	148,016	85,636	—	—	97,979	—	—	2,685,341	3,026,528		
\$11,000 under \$12,000	*9,786	*1,803	*2,850	*465	202,382	126,544	—	—	97,979	—	—	2,701,960	3,357,157		
\$12,000 under \$13,000	*4,802	*9,461	*1,686	*35	184,094	146,310	—	—	97,979	—	—	2,600,365	3,669,542		
\$13,000 under \$14,000	*6,985	*1,812	*7,386	*720	194,197	141,481	—	—	97,979	—	—	2,441,726	3,872,817		
\$14,000 under \$15,000	*12,290	*2,574	*1,686	*580	186,111	157,843	—	—	97,979	—	—	2,429,660	4,206,840		
\$15,000 under \$16,000	*7,490	*907	—	—	163,258	121,559	—	—	97,979	—	—	2,328,850	4,487,346		
\$16,000 under \$17,000	*12,111	*6,198	*3,988	*605	198,621	168,883	—	—	97,979	—	—	2,060,791	4,456,783		
\$17,000 under \$18,000	18,950	4,588	*4,536	*361	187,815	142,546	—	—	97,979	—	—	2,163,344	4,973,772		
\$18,000 under \$19,000	11,488	1,441	*1,309	*348	192,492	163,543	—	—	97,979	—	—	1,976,553	4,860,317		
\$19,000 under \$20,000	*8,570	*2,071	*5,320	*2,630	171,433	130,565	—	—	97,979	—	—	1,843,250	4,857,500		
\$20,000 under \$25,000	57,779	16,085	15,409	2,331	786,614	704,594	—	—	97,979	—	—	8,629,782	27,528,763		
\$25,000 under \$30,000	48,171	18,505	13,737	2,466	671,179	661,744	—	—	97,979	—	—	7,230,556	30,391,387		
\$30,000 under \$40,000	119,273	45,054	11,132	2,710	1,030,595	1,082,157	—	—	97,979	—	—	10,293,988	57,926,766		
\$40,000 under \$50,000	64,204	23,371	20,988	4,152	537,069	831,271	—	—	97,979	—	—	5,094,549	40,520,583		
\$50,000 under \$75,000	102,477	62,019	12,561	4,492	475,527	886,877	—	—	97,979	—	—	3,558,215	42,892,791		
\$75,000 under \$100,000	54,892	28,944	*2,997	*1,952	164,890	368,762	—	—	97,979	—	—	807,834	16,023,930		
\$100,000 under \$200,000	73,517	53,462	*1,769	*1,366	146,559	318,623	—	—	97,979	—	—	615,944	21,480,944		
\$200,000 under \$500,000	32,368	45,674	—	—	37,126	81,214	—	—	97,979	—	—	160,579	13,631,770		
\$500,000 under \$1,000,000	7,440	13,225	—	—	6,268	13,785	—	—	97,979	—	—	25,284	5,134,181		
\$1,000,000 or more	4,164	26,480	—	—	2,484	5,471	—	—	97,979	—	—	10,719	7,130,750		
Nontaxable returns, total	171,606	109,071	22,595	5,249	2,015,369	1,143,390	16,089	1,427	731,885	189,985	16,580,751	14,328,829	6,261,967		

Table 3.3 — All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income													
Income tax withheld				Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Credit from regulated investment companies	
Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)		
All returns, totals													
No adjusted gross income	81,991,473	261,779,883	10,998,463	51,382,378	677,325	7,036,274	750,681	439,289	895,615	92,528	21,897	25,877	
\$1 under \$1,000	297,679	498,622	92,648	257,034	12,271	99,893	5,662	4,477	121,551	19,565	64	111	
\$1,000 under \$2,000	1,879,943	141,968	35,819	29,342	5,817	702	96	68	31,526	2,348	21	156	
\$2,000 under \$3,000	2,717,915	309,157	32,323	36,640	9,241	2,093	187	95	12,601	1,437	21	359	
\$3,000 under \$4,000	2,887,632	563,539	80,145	39,117	17,714	3,711	1,071	357	18,836	1,338	21	359	
\$4,000 under \$5,000	2,785,540	780,773	126,545	63,628	18,676	6,876	1,862	86	21,052	2,620	21	359	
\$5,000 under \$6,000	2,592,478	998,928	180,418	114,832	9,823	3,744	1,300	70	20,513	2,499	21	359	
\$6,000 under \$7,000	2,540,348	1,209,244	226,254	112,296	8,063	2,368	1,111	52	30,673	4,167	21	359	
\$7,000 under \$8,000	2,481,329	1,467,505	301,799	189,928	7,006	2,368	1,111	52	28,954	2,867	21	359	
\$8,000 under \$9,000	2,701,536	1,918,324	368,802	227,681	11,069	2,567	169	142	31,811	3,729	21	359	
\$9,000 under \$10,000	2,751,497	2,295,416	368,721	310,054	14,449	9,062	323	649	27,907	2,168	21	359	
\$10,000 under \$11,000	2,852,683	2,536,744	388,194	283,660	17,979	4,171	67	39	34,713	3,098	21	359	
\$11,000 under \$12,000	2,501,106	2,820,184	342,849	298,805	10,648	7,441	149	46	33,166	4,190	158	4	
\$12,000 under \$13,000	2,483,947	3,052,878	413,174	415,122	5,909	6,744	129	43	17,019	2,334	137	1	
\$13,000 under \$14,000	2,433,022	3,410,453	342,583	413,731	9,996	14,944	1,453	353	13,611	1,293	43	5	
\$14,000 under \$15,000	2,226,386	3,495,809	390,591	469,466	17,135	20,001	2,079	177	18,230	1,159	22	1	
\$15,000 under \$16,000	2,251,006	3,785,259	360,223	479,747	9,677	7,410	382	597	17,419	1,516	21	1	
\$16,000 under \$17,000	2,197,509	4,128,114	287,445	433,842	12,627	12,907	546	195	31,655	2,217	2138	821	
\$17,000 under \$18,000	1,901,071	3,992,727	293,470	511,751	11,766	11,462	326	117	32,495	4,746	21	1	
\$18,000 under \$19,000	2,001,166	4,270,923	345,224	668,023	12,577	10,993	425	236	16,795	1,242	1,686	132	
\$19,000 under \$20,000	1,851,277	4,452,073	259,624	475,925	17,621	25,442	2,061	78	19,373	1,041	21	1	
\$20,000 under \$25,000	1,700,842	4,376,450	238,993	490,133	7,919	13,580	1,171	78	30,290	2,947	21	1	
\$25,000 under \$30,000	1,135,837	24,936,470	1,135,837	2,731,391	47,226	86,623	6,464	3,432	74,790	6,567	2,087	82	
\$30,000 under \$40,000	868,079	27,828,799	857,778	2,639,913	48,520	93,942	14,872	4,675	38,730	2,996	1,158	21	
\$40,000 under \$50,000	9,822,318	53,166,273	1,190,942	4,831,211	89,000	163,126	29,546	29,546	81,249	5,706	1,927	343	
\$50,000 under \$75,000	4,793,644	36,037,749	751,517	4,316,775	58,221	161,477	70,338	70,338	39,513	2,959	668	102	
\$75,000 under \$100,000	3,229,091	35,040,828	842,829	7,310,626	97,818	495,412	135,124	135,124	26,647	3,237	2,942	580	
\$100,000 under \$200,000	685,677	11,140,100	319,517	4,435,332	47,201	385,666	59,219	56,570	12,065	792	2,600	14,370	
\$200,000 under \$500,000	493,195	13,102,059	300,350	7,330,288	60,966	963,526	61,751	76,846	8,192	1,665	2,801	2,658	
\$500,000 under \$1,000,000	123,022	6,799,265	97,079	5,584,518	27,417	1,189,934	20,461	38,780	3,161	622	1,243	3,381	
\$1,000,000 or more	17,446	1,763,538	18,388	2,482,136	7,016	872,996	3,779	653	9,441	203	153	1,527	
Taxable returns, total	68,649,712	256,800,590	10,173,732	50,291,906	604,226	6,927,343	730,049	427,836	485,180	42,333	18,872	25,045	
No adjusted gross income	3,892	30,628	2,114	28,764	1,451	69,250	257	415	254	249	21	249	
\$1 under \$1,000	20	211	83	113	21	648	21	26	6	25	21	25	
\$1,000 under \$2,000	8,558	148,357	1,477	18,357	25	648	21	26	6	25	21	25	
\$2,000 under \$3,000	40,261	3,518	25,808	10,564	5	25	21	26	6	25	21	25	
\$3,000 under \$4,000	1,481,882	449,085	58,143	22,227	1,733	616	21	26	6	25	21	25	
\$4,000 under \$5,000	1,852,202	740,808	110,484	67,633	6,402	1,686	21	26	6	25	21	25	
\$5,000 under \$6,000	1,706,721	870,672	162,445	67,018	6,312	1,620	21	26	6	25	21	25	
\$6,000 under \$7,000	1,697,963	1,068,334	221,005	117,217	3,460	3,460	21	26	6	25	21	25	
\$7,000 under \$8,000	2,007,334	1,538,461	314,363	182,075	10,909	2,521	65	29	2,850	1,231	21	25	
\$8,000 under \$9,000	2,334,246	2,013,366	334,704	270,063	9,361	6,246	108	45	18,458	1,881	21	25	
\$9,000 under \$10,000	2,390,618	2,390,618	351,568	242,541	7,978	4,170	18	45	17,122	1,519	21	25	
\$10,000 under \$11,000	2,427,835	2,752,006	316,227	269,392	5,236	2,809	21	41	19,518	2,160	158	4	
\$11,000 under \$12,000	2,396,652	2,965,958	388,584	382,011	5,888	6,670	129	43	12,653	2,175	137	1	
\$12,000 under \$13,000	2,362,157	3,272,849	324,614	382,079	8,193	13,705	22	43	7,764	609	43	5	
\$13,000 under \$14,000	2,183,791	3,413,601	368,858	441,890	15,997	16,528	150	85	11,457	1,714	21	1	
\$14,000 under \$15,000	2,178,079	3,731,953	349,661	469,382	6,853	3,948	192	107	15,733	1,447	21	1	
\$15,000 under \$16,000	2,160,611	4,064,295	279,871	408,224	12,627	12,907	73	67	20,067	3,74	2138	821	
\$16,000 under \$17,000	1,978,157	3,941,851	285,810	501,661	11,274	9,857	132	113	23,417	2,550	21	1	
\$17,000 under \$18,000	1,979,541	4,316,324	332,832	648,486	9,264	7,863	21	46	13,971	2,550	21	1	
\$18,000 under \$19,000	1,838,280	4,389,756	250,131	465,539	13,660	21,903	209	227	16,752	2,968	1,686	132	
\$19,000 under \$20,000	1,688,454	4,352,710	237,059	488,098	7,918	13,578	70	70	27,063	2,876	21	1	
\$20,000 under \$25,000	804,196	24,762,428	1,108,539	2,678,157	44,100	79,268	5,154	2770	29,756	4,279	2,056	19	
\$25,000 under \$30,000	693,962	27,708,967	843,728	2,600,386	47,195	76,200	14,047	3,703	29,756	4,279	1,377	19	
\$30,000 under \$40,000	9,781,191	52,965,176	1,776,136	4,256,181	67,661	167,004	125,230	29,063	78,598	5,692	1,927	343	
\$40,000 under \$50,000	4,783,974	35,989,785	743,839	4,284,191	57,995	160,585	201,233	69,702	39,510	2,958	666	102	
\$50,000 under \$75,000	3,222,646	34,969,693	837,597	7,273,470	96,654	487,554	233,782	134,564	26,642	3,236	2,942	580	
\$75,000 under \$100,000	684,140	11,129,157	318,875	4,428,917	46,907	382,498	59,191	56,529	12,028	791	2,600	14,370	
\$100,000 under \$200,000	491,896	13,085,907	299,824	7,323,757	60,917	963,083	61,612	76,625	8,151	1,660	2,801	2,658	
\$200,000 under \$500,000	122,857	6,795,708	96,969	5,881,924	27,399	1,189,644	20,431	38,731	3,806	920	1,237	3,377	
\$500,000 under \$1,000,000	17,424	1,762,401	18,376	2,481,721	10,748	2,331,706	3,770	9,428	258	258	153	1,527	
\$1,000,000 or more	7,862	1,359,484	8,372	3,398,625	3,737	2,338,857	1,944	5,326	425	425	139	1,023	
Non-taxable returns, total	13,341,761	4,979,192	824,731	1,090,472	73,099	108,931	20,632	11,453	410,435	50,195	3,025	633	

Footnote(s) at end of table

Table 3.3 — All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Taxpayments — Continued					Earned income credit refundable portion			Advance earned income credit payments			Overpayment (1982 method) ^a			
	Overpayment of windfall profit tax		Other taxpayments		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount								Number of returns	Amount		
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
All returns, totals	200,915	152,889	46,951	28,823	26,936	2,895	4,800,171	1,289,125	5,714	840	750,18,641	68,008,309	72,656,807	62,032,623	
No adjusted gross income	2,014	3,049	137	10	77,066	10,374	..	..	..	..	..	..
\$1 under \$1,000	
\$1,000 under \$2,000	
\$2,000 under \$3,000	
\$3,000 under \$4,000	
\$4,000 under \$5,000	
\$5,000 under \$6,000	
\$6,000 under \$7,000	
\$7,000 under \$8,000	
\$8,000 under \$9,000	
\$9,000 under \$10,000	
\$10,000 under \$11,000	
\$11,000 under \$12,000	
\$12,000 under \$13,000	
\$13,000 under \$14,000	
\$14,000 under \$15,000	
\$15,000 under \$16,000	
\$16,000 under \$17,000	
\$17,000 under \$18,000	
\$18,000 under \$19,000	
\$19,000 under \$20,000	
\$20,000 under \$25,000	
\$25,000 under \$30,000	
\$30,000 under \$40,000	
\$40,000 under \$50,000	
\$50,000 under \$75,000	
\$75,000 under \$100,000	
\$100,000 under \$200,000	
\$200,000 under \$500,000	
\$500,000 under \$1,000,000	
\$1,000,000 or more	
Taxable returns, total	185,262	133,275	42,270	25,964	1,792	1,418	4,800,171	1,289,125	5,714	840	750,18,641	68,008,309	72,656,807	62,032,623	
No adjusted gross income	
\$1 under \$1,000	
\$1,000 under \$2,000	
\$2,000 under \$3,000	
\$3,000 under \$4,000	
\$4,000 under \$5,000	
\$5,000 under \$6,000	
\$6,000 under \$7,000	
\$7,000 under \$8,000	
\$8,000 under \$9,000	
\$9,000 under \$10,000	
\$10,000 under \$11,000	
\$11,000 under \$12,000	
\$12,000 under \$13,000	
\$13,000 under \$14,000	
\$14,000 under \$15,000	
\$15,000 under \$16,000	
\$16,000 under \$17,000	
\$17,000 under \$18,000	
\$18,000 under \$19,000	
\$19,000 under \$20,000	
\$20,000 under \$25,000	
\$25,000 under \$30,000	
\$30,000 under \$40,000	
\$40,000 under \$50,000	
\$50,000 under \$75,000	
\$75,000 under \$100,000	
\$100,000 under \$200,000	
\$200,000 under \$500,000	
\$500,000 under \$1,000,000	
\$1,000,000 or more	
Nontaxable returns, total	15,653	19,614	4,581	2,859	25,144	1,477	4,800,171	1,289,125	5,714	840	750,18,641	68,008,309	72,656,807	62,032,623	
No adjusted gross income	
\$1 under \$1,000	
\$1,000 under \$2,000	
\$2,000 under \$3,000	
\$3,000 under \$4,000	
\$4,000 under \$5,000	
\$5,000 under \$6,000	
\$6,000 under \$7,000	
\$7,000 under \$8,000	
\$8,000 under \$9,000	
\$9,000 under \$10,000	
\$10,000 under \$11,000	
\$11,000 under \$12,000	
\$12,000 under \$13,000	
\$13,000 under \$14,000	
\$14,000 under \$15,000	
\$15,000 under \$16,000	
\$16,000 under \$17,000	
\$17,000 under \$18,000	
\$18,000 under \$19,000	
\$19,000 under \$20,000	
\$20,000 under \$25,000	
\$25,000 under \$30,000	
\$30,000 under \$40,000	
\$40,000 under \$50,000	
\$50,000 under \$75,000	
\$75,000 under \$100,000	
\$100,000 under \$200,000	
\$200,000 under \$500,000	
\$500,000 under \$1,000,000	
\$1,000,000 or more	

Footnotes at end of table

Table 3.3 — All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax due at time of filing (1982 method)			Overpayment ¹			Tax due at time of filing ²			Predetermined estimated tax penalty		
	Number of returns (53)	Amount (54)	Total	Refunded		Credited to 1984 estimated tax (59)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)
				Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)					
All returns, totals	18,457,608	28,125,749	74,993,969	72,603,642	62,013,253	4,122,293	5,955,685	18,467,829	28,435,910	1,758,795	349,531	
No adjusted gross income	81,018	122,641	773,866	425,855	661,356	44,049	112,510	82,746	124,052	1,570		
\$1 under \$1,000	59,588	8,841	1,971,016	1,963,405	169,609	17,419	3,894	59,588	17,419	23		
\$1,000 under \$2,000	359,750	26,472	2,799,007	2,791,350	372,783	17,407	8,074	359,750	26,472	9		
\$2,000 under \$3,000	207,951	52,675	2,975,625	2,964,249	684,215	42,465	10,034	207,951	52,675	44		
\$3,000 under \$4,000	396,126	95,468	2,923,406	2,883,361	925,772	58,234	13,165	396,126	95,468	308		
\$4,000 under \$5,000	624,944	154,944	2,699,362	2,652,363	1,041,069	82,498	29,447	624,944	154,944	607		
\$5,000 under \$6,000	663,470	144,500	2,594,197	2,547,902	1,143,350	98,015	21,765	663,470	144,500	657		
\$6,000 under \$7,000	718,473	190,030	2,471,760	2,402,749	1,174,111	125,733	21,765	718,473	190,030	1,315		
\$7,000 under \$8,000	644,092	182,747	2,277,908	2,218,672	1,238,672	125,733	21,765	644,092	182,747	1,789		
\$8,000 under \$9,000	675,988	182,747	2,277,908	2,218,672	1,238,672	125,733	21,765	675,988	182,747	1,615		
\$9,000 under \$10,000	620,795	222,626	2,356,707	2,280,840	1,117,569	111,119	48,652	620,795	222,626	1,981		
\$10,000 under \$11,000	542,057	232,867	2,399,362	2,310,112	1,116,928	132,786	45,246	542,057	232,867	2,353		
\$11,000 under \$12,000	529,684	252,266	2,394,102	2,288,653	1,146,786	159,299	62,227	529,684	252,266	4,114		
\$12,000 under \$13,000	485,725	211,771	2,260,654	2,168,289	1,224,021	104,699	47,478	485,725	211,771	4,917		
\$13,000 under \$14,000	483,384	204,041	2,112,956	2,023,916	1,207,590	104,699	47,478	483,384	204,041	3,231		
\$14,000 under \$15,000	538,720	340,041	2,010,055	1,943,923	1,126,138	105,504	59,061	538,720	340,041	3,095		
\$15,000 under \$16,000	451,379	239,660	1,977,883	1,928,151	1,181,091	95,074	62,575	451,379	239,660	3,330		
\$16,000 under \$17,000	394,430	300,946	1,748,881	1,722,215	1,150,191	128,712	77,023	394,430	300,946	2,836		
\$17,000 under \$18,000	445,155	179,021	1,792,021	1,732,931	1,131,617	128,712	77,023	445,155	179,021	5,910		
\$18,000 under \$19,000	399,600	270,481	1,647,854	1,590,729	1,145,567	104,699	47,478	399,600	270,481	2,731		
\$19,000 under \$20,000	366,247	270,951	1,516,985	1,448,318	1,131,964	108,295	74,913	366,247	270,951	3,027		
\$20,000 under \$25,000	1,852,697	1,459,592	6,973,343	6,442,585	6,087,457	406,794	355,128	1,852,697	1,459,592	15,433		
\$25,000 under \$30,000	1,448,808	1,421,826	5,898,688	5,697,825	5,716,030	312,940	374,175	1,448,808	1,421,826	17,607		
\$30,000 under \$40,000	2,200,251	2,622,994	8,206,589	7,963,620	11,199,208	438,679	598,734	2,200,251	2,622,994	67,703		
\$40,000 under \$50,000	1,311,550	2,192,303	3,830,602	3,657,950	6,667,118	291,012	447,534	1,311,550	2,192,303	126,416		
\$50,000 under \$75,000	1,106,322	3,103,215	2,479,537	2,310,753	5,913,727	323,720	877,398	1,106,322	3,103,215	35,264		
\$75,000 under \$100,000	335,897	1,978,447	482,646	221,144	1,734,822	130,335	484,320	335,897	1,978,447	48,557		
\$100,000 under \$200,000	303,331	3,422,064	315,099	252,520	251,271	118,761	775,920	303,331	3,422,064	47,829		
\$200,000 under \$500,000	94,140	3,275,318	66,761	1,168,743	42,962	36,607	94,140	94,140	3,275,318	43,729		
\$500,000 under \$1,000,000	15,801	1,702,393	9,468	344,965	6,861	4,720	213,506	15,801	1,702,393	21,819		
\$1,000,000 or more	6,439	2,932,758	4,239	372,532	1,716	100,978	271,554	6,439	2,932,758	568		
Taxable returns, total	17,343,772	27,524,681	60,578,686	58,353,852	60,887,851	58,353,852	55,277,903	17,347,934	27,827,735	1,616,241	341,555	
No adjusted gross income	5,988	54,093	3,482	2,666	51,693	40,161	1,271	5,988	54,093	143		
\$1 under \$1,000	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	—		
\$1,000 under \$2,000	257,388	13,446	11,962	11,962	8,191	1,874	1,874	257,388	13,446	—		
\$2,000 under \$3,000	165,057	21,996	43,089	9,260	34,402	1,112	1,112	165,057	21,996	25		
\$3,000 under \$4,000	324,470	41,561	1,460,276	399,683	1,445,732	27,632	5,228	324,470	41,561	17,004		
\$4,000 under \$5,000	540,432	70,108	1,817,534	549,027	1,793,069	39,534	13,588	540,432	70,108	15,938		
\$5,000 under \$6,000	591,346	119,514	1,663,738	495,175	1,622,588	68,736	13,331	591,346	119,514	4,401		
\$6,000 under \$7,000	625,113	158,169	1,583,219	524,523	1,534,727	80,385	13,015	625,113	158,169	2,889		
\$7,000 under \$8,000	557,138	149,374	1,986,431	694,818	1,884,814	129,707	35,721	557,138	149,374	3,408		
\$8,000 under \$9,000	638,947	209,746	2,228,064	920,353	2,161,618	98,380	43,747	638,947	209,746	1,355		
\$9,000 under \$10,000	576,049	203,752	2,281,938	934,835	2,206,382	101,997	30,856	576,049	203,752	1,732		
\$10,000 under \$11,000	508,868	209,921	2,316,024	1,032,090	2,227,289	118,310	40,362	508,868	209,921	2,102		
\$11,000 under \$12,000	512,422	237,037	2,293,551	1,104,257	2,191,497	146,881	55,186	512,422	237,037	3,875		
\$12,000 under \$13,000	467,231	200,083	2,202,844	1,110,097	2,146,612	146,881	55,186	467,231	200,083	4,582		
\$13,000 under \$14,000	469,336	267,741	2,055,560	1,167,332	1,978,824	118,516	52,700	469,336	267,741	3,198		
\$14,000 under \$15,000	510,937	1,981,760	1,981,760	1,121,142	1,916,785	104,346	51,164	510,937	1,981,760	2,847		
\$15,000 under \$16,000	434,740	224,513	1,939,018	1,164,524	1,890,954	87,975	57,646	434,740	224,513	2,639		
\$16,000 under \$17,000	377,923	280,734	1,724,140	1,175,408	1,647,987	123,904	69,140	377,923	280,734	3,743		
\$17,000 under \$18,000	435,178	258,733	1,769,759	1,254,543	1,707,669	115,618	97,315	435,178	258,733	5,712		
\$18,000 under \$19,000	383,258	265,861	1,619,480	1,142,212	1,566,536	108,671	74,740	383,258	265,861	4,240		
\$19,000 under \$20,000	354,023	255,861	1,508,979	1,184,419	1,440,451	111,288	88,671	354,023	255,861	2,896		
\$20,000 under \$25,000	1,817,479	1,415,728	6,905,610	6,253,369	6,367,675	333,917	333,917	1,817,479	1,415,728	2,042		
\$25,000 under \$30,000	1,429,128	1,363,228	5,861,337	5,680,956	6,373,431	305,559	362,907	1,429,128	1,363,228	14,977		
\$30,000 under \$40,000	2,184,240	2,578,014	8,160,308	7,921,038	10,960,242	435,147	580,211	2,184,240	2,578,014	17,170		
\$40,000 under \$50,000	1,307,033	2,186,121	3,817,077	3,646,512	6,611,152	287,228	435,147	1,307,033	2,186,121	67,402		
\$50,000 under \$75,000	1,104,288	3,100,261	2,468,715	6,683,300	2,302,207	320,676	859,178	1,104,288	3,100,261	20,149		
\$75,000 under \$100,000	335,884	1,978,421	480,563	2,202,339	471,835	129,318	481,173	335,884	1,978,421	35,041		
\$100,000 under \$200,000	303,233	3,421,798	3,421,798	2,505,129	2,498,665	118,383	774,697	303,233	3,421,798	27,828		
\$200,000 under \$500,000	94,098	3,274,968	66,527	42,766	628,107	36,532	534,347	94,098	3,274,968	47,931		
\$500,000 under \$1,000,000	15,797	1,702,391	9,440	343,387	4,698	6,851	213,363	15,797	1,702,391	13,692		
\$1,000,000 or more	6,436	2,932,753	4,219	370,980	1,701	99,522	271,459	6,436	2,932,753	4,556		
Non-taxable returns, total	1,113,836	601,069	14,415,283	7,081,087	14,415,283	419,968	345,737	1,119,895	608,175	142,554	7,976	

¹Estimate should be used with caution because of the small number of sample returns on which it is based

²Data combined to avoid disclosure of information for specific taxpayers

1 Less than \$500

Includes prior year returns with minimum tax and current and prior year returns with alternative minimum tax

Overpayment and tax due at time of filing were excluded and estimated tax penalty amounts for Tax year 1982 and prior years

Overpayment and tax due at time of filing include estimated tax penalty amounts shown in column 64

NOTE: Detail may not add to total because of rounding

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax rate classes	All returns											
	Classified by the highest marginal rate at which tax was computed					Classified by each rate at which tax was computed						
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits		Number of returns	Income taxed at rate	Income tax generated at rate	
	(1)	(2)	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	(10)	(11)	(12)
All marginal rates	90,816,724	1,957,193,414	1,538,238,251	239,241,583	279,043,943	71,335,843	271,627,294	13.9	17.7	90,816,724	1,538,238,251	279,043,943
0 percent	10,241,631	37,194,104	13,714,544	—	—	—	13,211	()	0.1	90,816,724	244,629,400	—
11 percent	6,673,952	40,177,805	22,888,546	5,173,116	565,750	569,043	389,212	1.0	1.7	80,575,093	132,263,809	14,549,019
13 percent	5,785,666	46,705,993	30,002,854	4,664,165	1,658,748	606,341	1,366,675	2.9	4.6	73,901,141	119,674,963	15,557,745
15 percent	14,132,745	146,167,801	107,581,130	27,433,935	9,172,708	4,115,090	8,694,261	5.9	8.1	68,115,475	246,393,466	36,959,020
17 percent	8,330,386	130,960,131	100,516,110	13,686,606	10,859,747	2,326,723	10,434,065	8.0	10.4	49,868,670	158,951,639	27,021,779
18 percent	1,187,845	16,032,172	12,093,591	1,759,340	1,306,750	316,681	1,139,362	7.1	9.4	4,114,060	10,830,606	1,949,509
19 percent	9,101,999	181,560,055	142,611,434	15,673,570	17,678,780	2,977,978	17,009,073	9.4	11.9	44,464,499	138,879,349	26,387,076
21 percent	2,882,329	48,418,213	41,796,729	3,314,801	5,680,707	696,108	5,585,574	11.5	13.4	12,744,724	25,424,398	5,339,124
23 percent	5,625,610	161,036,492	125,239,845	12,383,546	17,617,109	2,848,216	17,092,512	10.6	13.6	22,618,376	86,656,833	19,931,072
24 percent	2,679,437	50,199,334	44,327,567	4,136,012	6,610,080	992,643	6,583,097	13.1	14.9	8,590,970	23,052,918	5,532,700
25 percent	717,728	18,204,550	14,797,002	1,734,170	2,351,094	433,543	2,270,973	12.5	15.3	1,271,425	4,668,711	1,167,178
26 percent	5,624,855	190,928,162	151,582,127	14,043,195	24,089,005	3,651,231	23,485,988	12.3	15.5	16,992,766	73,876,374	19,207,857
28 percent	2,862,298	66,881,624	59,050,136	6,956,312	10,146,846	1,947,767	10,077,198	15.1	17.1	5,911,533	23,117,258	6,472,832
29 percent	298,858	9,332,863	7,691,227	668,064	1,388,107	193,739	1,352,983	14.5	17.6	553,687	2,018,658	585,411
30 percent	4,197,801	166,949,150	135,097,874	10,247,255	24,092,192	3,074,176	23,495,365	14.1	17.4	11,367,911	47,949,722	14,384,916
32 percent	1,580,014	46,353,361	40,792,587	3,662,258	8,042,609	1,171,923	7,998,022	17.3	19.6	3,049,235	11,449,130	3,663,722
34 percent	122,785	4,649,393	3,831,577	295,369	779,852	100,425	756,403	16.3	19.7	254,829	995,202	338,369
35 percent	4,049,996	196,355,444	159,351,255	17,560,058	32,826,448	6,146,020	32,249,623	16.4	20.2	7,170,110	50,266,506	17,593,277
36 percent	672,438	23,963,829	20,825,898	1,459,684	4,590,018	525,486	4,547,252	19.0	21.8	1,469,221	5,682,634	2,045,748
37 percent	80,667	3,679,286	3,067,025	316,280	708,750	117,024	702,080	19.1	22.9	132,044	860,876	318,524
40 percent	2,068,920	122,911,744	100,207,344	10,636,295	24,561,001	4,254,518	24,128,382	19.6	24.1	3,916,897	33,765,855	13,506,342
44 percent	842,641	72,073,205	57,489,163	7,905,237	16,692,556	3,478,304	16,281,626	22.6	28.3	1,477,672	23,729,807	10,441,115
45 percent	236,934	13,279,935	11,122,593	1,289,832	3,165,958	580,424	3,132,775	23.6	28.2	421,682	3,899,354	1,727,709
48 percent	261,970	30,712,886	24,437,534	2,574,981	8,191,408	1,235,991	7,959,303	25.9	32.6	635,031	11,307,825	5,427,756
50 percent	557,809	132,465,882	108,122,560	57,952,957	46,267,725	28,976,479	44,882,278	33.9	41.5	557,809	57,952,957	28,976,479

Footnote(s) at end of table

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax rate classes	Joint returns and returns of surviving spouses												
	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed						
	Number of returns (13)	Adjusted gross income (14)	Income subject to tax (15)		Tax generated (17)		At marginal rate (18)	Total (19)	As a percent of adjusted gross income (20)	As a percent of income subject to tax (21)	Number of returns (22)	Income taxed at rate (23)	Income tax generated at rate (24)
All marginal rates													
0 percent	44,487,300	1,371,571,076	1,057,164,106	159,545,805	203,303,186	52,286,640	197,574,372	14.4	18.7	44,487,300	1,057,164,106	203,303,186	
11 percent	2,609,092	17,172,536	4,852,307	4,852,307	—	—	12,033	0.1	0.2	44,487,300	147,238,214	—	
13 percent	2,186,154	20,071,766	9,742,251	2,309,327	252,944	254,026	177,704	0.9	1.8	41,878,208	85,662,641	9,422,890	
15 percent	2,254,761	25,052,882	14,816,566	2,415,381	833,740	313,998	731,345	2.9	4.9	39,692,054	81,033,696	10,534,360	
17 percent	4,945,106	72,060,407	48,226,391	10,643,586	4,086,470	1,596,538	3,825,108	5.3	7.9	37,437,293	150,359,990	22,553,998	
18 percent	4,809,175	92,121,748	67,047,747	9,818,565	7,192,362	1,669,156	6,803,109	7.4	10.1	32,492,187	123,318,914	20,964,215	
19 percent	—	—	—	—	—	—	—	—	—	—	—	—	
21 percent	5,366,912	127,877,003	97,236,935	11,366,343	12,064,142	2,159,605	11,564,596	9.0	11.9	27,683,012	105,093,963	19,967,853	
23 percent	5,548,261	159,934,631	124,385,834	12,310,558	17,498,130	2,831,428	16,977,153	10.6	13.6	22,316,100	86,088,962	19,800,461	
24 percent	—	—	—	—	—	—	—	—	—	—	—	—	
25 percent	—	—	—	—	—	—	—	—	—	—	—	—	
26 percent	5,557,172	189,798,481	150,679,699	13,973,267	23,947,139	3,633,050	23,346,563	12.3	15.5	16,767,819	73,389,696	19,081,321	
28 percent	—	—	—	—	—	—	—	—	—	—	—	—	
29 percent	—	—	—	—	—	—	—	—	—	—	—	—	
30 percent	4,153,411	166,068,886	134,376,074	10,189,085	23,963,036	3,056,726	23,372,398	14.1	17.4	11,210,647	47,592,436	14,277,731	
32 percent	—	—	—	—	—	—	—	—	—	—	—	—	
34 percent	4,006,322	195,263,478	158,468,745	17,446,211	32,641,970	6,106,174	32,066,614	16.4	20.2	7,057,236	49,785,899	17,425,065	
35 percent	—	—	—	—	—	—	—	—	—	—	—	—	
37 percent	—	—	—	—	—	—	—	—	—	—	—	—	
40 percent	1,659,024	105,574,823	85,348,381	9,365,082	20,889,718	3,746,033	20,485,955	19.4	24.0	3,050,914	29,129,920	11,651,968	
44 percent	796,143	69,419,426	55,423,174	7,654,594	16,117,013	3,368,021	15,719,282	22.6	28.4	1,391,890	22,905,717	10,078,516	
45 percent	—	—	—	—	—	—	—	—	—	—	—	—	
48 percent	244,379	29,296,083	23,361,014	2,442,171	7,838,272	1,172,242	7,613,064	26.0	32.6	595,747	10,804,730	5,186,270	
50 percent	351,368	101,858,928	83,198,986	44,759,327	35,978,248	22,379,664	34,879,449	34.2	41.9	351,368	44,759,327	22,379,664	

Footnote(s) at end of table

Table 3.4— Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax rate classes	Separate returns of husbands and wives											
	Classified by the highest marginal rate at which tax was computed							Classified by each rate at which tax was computed				
	Number returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
	(25)	(26)	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	(34)	(35)	(36)
			(27)	(28)	(29)	(30)	(31)	(32)	(33)			
All marginal rates	866,026	12,277,376	9,498,114	1,927,450	1,998,378	702,686	1,945,656	15.8	20.5	866,026	9,498,114	1,998,378
0 percent	76,214	217,266	65,069	65,069	—	—	()	()	()	866,026	1,407,749	—
11 percent	65,715	305,936	141,448	29,733	3,237	3,271	2,832	0.9	2.0	789,812	790,034	86,904
13 percent	70,827	351,723	231,087	36,312	12,869	4,721	13,363	3.8	5.8	724,097	1,222,246	93,892
15 percent	114,098	789,575	557,940	124,368	47,350	18,655	42,846	5.4	7.7	653,270	1,283,588	192,538
17 percent	129,401	1,144,272	912,933	142,997	98,579	24,310	96,707	8.5	10.6	539,172	983,028	167,115
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	107,495	1,195,503	973,884	113,924	120,809	21,646	115,435	9.7	11.9	409,771	748,704	142,254
21 percent	77,329	1,101,861	854,011	72,988	118,979	16,787	115,358	10.5	13.5	302,276	567,871	130,610
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	67,683	1,129,681	902,429	69,928	141,866	18,181	139,424	12.3	15.4	224,947	486,678	126,536
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	44,390	880,264	721,800	58,169	129,157	17,451	122,967	14.0	17.0	157,264	357,285	107,186
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	43,674	1,091,966	882,510	113,847	184,477	39,847	163,009	16.8	20.7	112,874	480,607	168,213
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
37 percent	34,795	1,064,299	869,880	73,074	209,003	29,230	205,743	19.3	23.7	69,200	317,350	126,940
40 percent	17,899	728,553	607,905	70,935	174,520	31,211	171,484	23.5	28.2	34,405	282,212	124,173
44 percent	—	—	—	—	—	—	—	—	—	—	—	—
45 percent	6,871	444,094	327,806	33,727	109,898	16,189	109,498	24.7	33.4	16,506	148,383	71,224
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	9,635	1,832,381	1,449,413	922,379	647,635	461,189	626,989	34.2	43.3	9,635	922,379	461,189

Footnote(s) at end of table

Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax rate classes	Returns of heads of households											
	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed					
	Number of returns	Adjusted gross income	Income subject to tax*		Tax generated		Income tax after credits		As a percent of income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income					(46)	(47)	(48)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All marginal rates	8,082,248	118,481,801	87,907,139	13,313,542	12,598,378	2,931,611	11,581,368	9.8	13.2	8,082,248	87,907,139	12,598,378
0 percent	926,665	4,022,106	1,153,277	1,153,277	—	—	—	()	()	8,082,248	17,611,118	—
11 percent	1,011,994	6,506,690	3,367,112	1,039,525	113,845	114,348	14,975	0.2	0.4	7,155,583	13,941,062	1,533,517
13 percent	978,464	8,547,756	5,344,619	1,039,378	360,655	135,119	161,589	1.9	3.0	6,143,589	11,886,140	1,545,198
15 percent	1,051,065	11,216,106	7,875,059	1,043,136	685,687	156,470	536,272	4.8	6.8	5,165,125	10,094,068	1,514,110
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	1,187,845	16,032,172	12,093,591	1,759,340	1,306,750	316,681	1,139,362	7.1	9.4	4,114,060	10,830,606	1,949,509
19 percent	1,035,798	17,605,418	13,809,767	1,587,350	1,742,866	301,597	1,607,191	9.1	11.6	2,926,215	7,636,685	1,450,970
21 percent	618,992	12,776,889	10,193,136	908,256	1,428,383	190,734	1,362,905	10.7	13.4	1,890,417	4,976,816	1,045,131
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	717,738	18,204,550	14,797,002	1,734,170	2,351,094	433,543	2,270,973	12.5	15.3	1,271,425	4,668,711	1,167,178
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	298,858	9,332,863	7,691,227	668,064	1,388,107	193,739	1,352,983	14.5	17.6	553,687	2,018,656	585,411
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	122,785	4,649,393	3,831,577	295,369	779,852	100,425	756,403	16.3	19.7	254,829	995,202	338,369
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
37 percent	80,667	3,679,286	3,067,025	316,280	708,750	117,024	702,080	19.1	22.9	132,044	860,876	318,524
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
44 percent	28,599	1,925,225	1,458,084	179,708	401,022	79,072	390,861	20.3	26.8	51,377	541,878	238,427
45 percent	—	—	—	—	—	—	—	—	—	—	—	—
48 percent	10,720	972,709	748,714	99,082	243,237	47,559	236,741	24.3	31.6	22,778	354,712	170,262
50 percent	12,058	3,010,636	2,476,950	1,490,605	1,088,109	745,303	1,049,026	34.8	42.4	12,058	1,490,605	745,303

Footnote(s) at end of table

(All figures are estimates based on samples — money amounts are in thousands of dollars)

* Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE Detail may not add to total because of rounding

Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate										Tax generated at specified rate — Continued																
	0 percent			11 percent			13 percent			15 percent			17 percent			18 percent			19 percent			21 percent			23 percent		
	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
Total	90,816,724	1,544,872,497	1,538,238,251	279,043,943	90,816,724	244,629,400	80,575,093	132,263,809	14,549,019	73,901,141	119,674,963	15,557,745	68,115,475	246,393,466	36,959,019												
Under \$2,000	2,931,010	2,104,290	2,104,501	11,541	2,931,010	1,998,461	266,509	106,040	11,564	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	6,566,126	12,170,905	12,171,897	119,639	6,566,126	11,106,337	2,023,562	915,667	100,745	221,453	128,994	16,769	65,996	20,669	3,103												
\$4,000 under \$6,000	6,692,391	22,105,060	22,127,366	894,415	6,692,391	14,530,237	5,144,005	5,014,713	551,618	3,268,023	2,097,564	272,663	1,119,033	484,873	72,731												
\$6,000 under \$8,000	6,637,656	32,367,493	32,429,758	2,099,534	6,637,656	16,109,910	5,695,015	6,547,311	720,204	5,340,297	5,908,317	768,061	4,055,349	11,706,678	1,756,001												
\$8,000 under \$10,000	6,543,425	43,625,921	43,622,758	3,553,309	6,543,425	16,840,066	6,260,116	8,760,681	965,874	5,340,297	5,908,317	768,061	4,055,349	11,706,678	1,756,001												
\$10,000 under \$12,000	5,876,314	49,351,770	49,413,112	4,646,716	5,876,314	15,582,263	5,768,037	8,920,646	981,271	5,167,737	7,969,142	1,035,988	4,866,632	14,768,763	2,215,317												
\$12,000 under \$14,000	5,348,779	54,364,140	54,391,155	5,705,064	5,348,779	14,532,755	5,295,094	8,572,498	942,974	5,167,737	7,969,142	1,035,988	4,866,632	14,768,763	2,215,317												
\$14,000 under \$16,000	4,967,333	59,927,343	59,885,467	6,885,416	4,967,333	13,747,098	4,942,255	8,186,999	900,569	4,882,360	7,812,511	1,015,626	4,778,044	16,747,649	2,512,147												
\$16,000 under \$18,000	4,377,105	60,065,420	60,025,249	7,384,784	4,377,105	12,313,067	4,354,144	7,364,880	810,136	4,321,856	7,114,037	924,824	4,268,463	16,015,094	2,402,284												
\$18,000 under \$20,000	3,926,498	60,671,717	60,595,501	7,856,692	3,926,498	11,316,610	3,915,816	6,796,289	747,591	3,901,226	6,607,797	859,013	3,876,062	15,072,742	2,260,911												
\$20,000 under \$25,000	8,826,608	161,101,191	160,769,897	22,534,160	8,826,608	26,251,813	8,810,692	15,839,618	1,742,358	7,335,038	13,638,755	1,773,038	7,335,038	35,089,863	5,263,482												
\$25,000 under \$30,000	7,350,022	163,111,031	162,664,353	24,890,722	7,350,022	22,652,066	7,341,395	13,810,765	1,519,184	10,395,150	20,384,451	2,649,978	10,395,150	43,560,846	6,534,126												
\$30,000 under \$40,000	10,409,410	288,405,358	287,277,250	48,825,278	10,409,410	33,560,808	10,402,562	20,529,165	2,258,208	15,358,044	20,384,451	2,649,978	10,395,150	43,560,846	6,534,126												
\$40,000 under \$50,000	5,142,898	181,289,666	180,211,877	35,367,232	5,142,898	16,915,361	5,137,098	10,362,857	1,139,914	3,579,800	7,205,859	936,761	3,579,800	15,215,499	2,282,324												
\$50,000 under \$75,000	3,583,452	166,095,719	164,676,050	38,812,146	3,583,452	11,816,143	3,581,707	7,235,261	795,878	3,579,800	7,205,859	936,761	3,579,800	15,215,499	2,282,324												
\$75,000 under \$100,000	820,491	54,345,021	53,595,114	15,528,930	820,491	2,687,405	820,252	1,647,423	181,216	820,209	1,639,799	213,173	819,433	3,464,191	519,628												
\$100,000 under \$200,000	619,480	63,715,875	62,721,302	22,133,880	619,480	2,027,838	619,274	1,241,639	136,980	618,912	1,235,601	160,628	618,912	2,616,947	392,542												
\$200,000 under \$500,000	161,643	36,602,283	36,192,688	5,639,100	161,643	524,942	161,550	320,199	54,994	161,481	318,310	41,380	161,481	681,833	102,755												
\$500,000 under \$1,000,000	25,348	13,706,293	13,648,882	1,736,882	25,348	81,817	25,346	49,951	5,494	25,345	49,651	6,454	25,345	106,617	15,992												
\$1,000,000 or more	10,735	19,726,601	19,714,053	9,695,229	10,735	34,409	10,732	21,007	2,310	10,731	20,868	2,712	10,729	44,907	6,736												
Total	49,668,670	158,951,639	27,021,778	4,114,060	10,830,606	1,949,509	44,464,499	138,879,349	26,387,076	12,744,724	25,424,398	5,339,123	22,618,376	86,556,833	19,931,071												
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
\$6,000 under \$8,000	40,564	27,507	4,676	5,702	1,006	1,161	37,735	27,726	5,267	1,137	2,966	7,057	1,137	6,612	1,140												
\$8,000 under \$10,000	741,848	357,672	60,804	285,920	198,015	35,642	252,244	120,377	22,966	86,643	33,607	7,057	41,858	6,577	1,512												
\$10,000 under \$12,000	2,616,621	3,529,875	600,078	580,867	993,150	178,767	2,118,852	2,295,655	436,174	1,674,943	1,696,341	356,231	1,674,943	82,281	18,924												
\$12,000 under \$14,000	2,361,140	5,173,938	879,569	880,078	2,361,140	5,173,938	2,361,140	5,173,938	879,569	1,688,291	3,159,255	663,443	36,305	67,948	15,628												
\$14,000 under \$16,000	2,861,045	5,429,099	922,946	621,508	1,678,900	302,202	2,442,594	4,454,469	846,349	1,674,943	1,696,341	356,231	1,674,943	82,281	18,924												
\$16,000 under \$18,000	3,257,433	6,767,610	1,150,493	517,182	1,500,021	270,003	2,146,605	4,491,910	853,462	1,688,291	3,159,255	663,443	36,305	67,948	15,628												
\$18,000 under \$20,000	3,246,242	8,941,876	1,520,119	398,948	1,200,022	216,004	2,416,005	4,417,135	839,255	1,560,369	3,000,492	630,103	26,300	53,341	12,268												
\$20,000 under \$25,000	7,806,656	25,561,097	4,345,386	717,378	2,211,734	398,112	7,460,561	18,498,289	3,514,674	3,127,575	6,896,162	1,448,194	991,334	1,145,798	263,533												
\$25,000 under \$30,000	6,750,606	24,485,145	4,162,474	495,193	1,524,628	274,433	7,021,565	23,803,592	4,522,682	2,017,578	4,695,285	986,009	3,658,009	10,865,667	2,503,703												
\$30,000 under \$40,000	10,011,119	38,575,594	6,557,851	333,549	1,033,951	186,111	10,267,325	39,564,378	7,517,231	1,600,501	3,702,617	777,549	8,349,983	33,903,859	7,797,887												
\$40,000 under \$50,000	5,041,365	19,860,224	3,376,238	84,728	262,657	47,278	5,102,702	20,395,894	3,875,219	497,550	1,131,490	237,612	456,732	19,901,249	4,577,287												
\$50,000 under \$75,000	3,530,443	13,953,473	2,372,090	43,320	134,253	24,165	3,567,016	14,318,162	2,720,450	315,786	709,447	148,983	3,236,695	14,190,136	3,263,731												
\$75,000 under \$100,000	803,125	3,155,985	536,517	15,091	46,782	8,420	816,856	3,258,984	619,207	83,924	191,912	40,301	731,981	3,206,562	737,509												
\$100,000 under \$200,000	606,934	2,381,806	404,907	10,942	33,920	6,105	617,227	2,457,344	466,895	65,618	149,528	31,400	550,392	2,411,856	554,726												
\$200,000 under \$500,000	158,300	615,057	104,559	2,892	8,964	1,613	161,162	634,417	120,531	20,611	46,462	9,757	140,472	615,775	141,628												
\$500,000 under \$1,000,000	24,780	95,621	16,255	560	1,736	312	25,322	98,936	18,797	3,549	6,069	1,694	21,769	95,182	21,769												
\$1,000,000 or more	10,449	40,057	6,809	280	868	156	10,728	41,581	7,900	1,629	3,729	783	9,096	39,640	9,117												

Footnotes: at end of table

Table 3.5—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate — Continued														
	24 percent			25 percent			26 percent			28 percent			29 percent		
	Number of returns (31)	Income subject to tax (32)	Tax generated at rate (33)	Number of returns (34)	Income subject to tax (35)	Tax generated at rate (36)	Number of returns (37)	Income subject to tax (38)	Tax generated at rate (39)	Number of returns (40)	Income subject to tax (41)	Tax generated at rate (42)	Number of returns (43)	Income subject to tax (44)	Tax generated at rate (45)
Total	8,590,970	23,052,918	5,532,700	1,271,425	4,668,711	1,167,177	16,997,766	73,876,374	19,207,857	5,911,533	23,117,258	6,472,832	553,687	2,018,658	585,410
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	16,098	6,609	1,586	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	1,267,329	1,864,432	284,743	—	—	—	34,504	43,510	11,312	—	—	—	—	—	—
\$18,000 under \$20,000	1,215,461	2,976,519	714,364	—	—	—	21,310	35,534	9,238	—	—	—	—	—	—
\$20,000 under \$25,000	2,470,622	7,404,209	1,777,010	371,054	651,389	162,847	1,018,625	1,317,778	34,262	2,066,958	5,358,271	1,500,315	13,834	2,016	584
\$25,000 under \$30,000	1,530,608	4,824,148	1,157,795	423,511	1,607,843	401,960	1,018,625	1,232,090	320,343	1,484,826	6,949,562	1,945,877	138,557	207,411	60,149
\$30,000 under \$40,000	1,262,312	4,009,091	962,181	321,529	1,592,265	398,066	6,691,892	25,212,262	5,555,188	1,231,620	6,339,749	1,775,129	257,557	1,031,230	299,056
\$40,000 under \$50,000	411,706	1,316,035	315,848	82,549	432,040	108,010	4,471,428	22,627,358	5,883,113	409,566	2,149,450	601,846	81,112	399,575	115,876
\$50,000 under \$75,000	271,798	865,873	207,809	43,152	228,347	57,086	3,220,206	16,889,156	4,391,180	269,743	1,423,952	398,706	43,075	222,524	64,532
\$75,000 under \$100,000	68,378	218,716	52,491	15,090	79,974	19,993	729,975	3,844,147	999,478	66,282	360,901	101,052	15,072	79,580	23,078
\$100,000 under \$200,000	54,600	174,701	41,928	10,760	52,053	14,263	549,110	2,899,547	753,682	54,519	288,549	80,793	10,751	56,558	16,401
\$200,000 under \$500,000	17,720	56,704	13,609	2,889	15,312	3,828	140,434	741,391	192,761	17,720	93,914	26,295	2,889	15,312	4,440
\$500,000 under \$1,000,000	2,969	9,565	2,295	560	2,968	742	21,768	114,610	29,798	2,969	15,842	4,435	560	2,968	860
\$1,000,000 or more	1,349	4,315	1,035	280	1,484	371	9,095	47,746	12,414	1,348	7,144	2,000	280	1,484	430

Size of adjusted gross income	Tax generated at specified rate — Continued														
	30 percent			32 percent			34 percent			35 percent			36 percent		
	Number of returns (46)	Income subject to tax (47)	Tax generated at rate (48)	Number of returns (49)	Income subject to tax (50)	Tax generated at rate (51)	Number of returns (52)	Income subject to tax (53)	Tax generated at rate (54)	Number of returns (55)	Income subject to tax (56)	Tax generated at rate (57)	Number of returns (58)	Income subject to tax (59)	Tax generated at rate (60)
Total	11,367,911	47,949,722	14,384,916	3,049,235	11,449,130	3,663,721	254,829	995,202	338,368	7,170,110	50,266,506	17,593,277	1,469,221	5,682,634	2,045,748
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	16,999	5,718	1,715	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	19,624	30,493	9,147	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	48,777	105,100	31,530	89,289	26,424	8,455	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	30,710	76,384	22,915	1,019,908	2,180,071	697,622	11,907	11,815	617	28,759	124,337	43,518	14,570	4,367	1,572
\$30,000 under \$40,000	2,702,241	6,341,588	1,902,476	1,129,785	5,052,892	1,616,925	112,218	311,200	105,808	105,808	368,744	129,060	683,977	1,841,605	662,977
\$40,000 under \$50,000	3,954,494	17,433,394	5,230,018	399,632	2,027,501	648,800	70,192	313,109	106,457	2,424,151	9,018,409	3,156,443	364,952	1,716,326	617,877
\$50,000 under \$75,000	316,703	1,351,110	4,905,333	266,495	1,400,392	448,125	41,283	215,437	73,248	2,982,098	25,663,223	8,982,128	262,500	1,362,435	490,476
\$75,000 under \$100,000	724,819	3,809,588	1,142,876	67,823	358,029	114,569	14,995	78,990	26,856	717,908	7,453,266	2,608,643	67,156	355,281	127,901
\$100,000 under \$200,000	548,380	2,893,198	867,959	54,247	286,933	91,818	10,505	54,887	18,681	546,684	5,745,512	2,010,929	54,018	285,767	102,876
\$200,000 under \$500,000	140,313	740,865	222,259	17,719	93,902	30,048	2,889	15,312	5,206	140,230	1,479,143	517,700	17,712	93,873	33,794
\$500,000 under \$1,000,000	21,757	114,545	34,363	2,969	15,842	5,069	560	2,968	1,009	21,737	228,820	80,087	2,969	15,842	5,703
\$1,000,000 or more	9,094	47,739	14,321	1,343	7,143	2,285	280	1,484	504	9,092	95,457	33,410	1,347	7,139	2,570

Footnote(s) at end of table

All figures are estimates based on samples — money amounts are in thousands of dollars)

* Estimate should be used with caution because of the small number of sample returns on which it is based
 ** Data combined to avoid disclosure of information for specific taxpayers
 () Less than \$500
 NOTE: Detail may not add to total because of rounding

Estimates should be used with caution because of the small number of sample returns on which it is based.

••Data combined to avoid disclosure of information for specific taxpayers

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NOTE: Detail may not add to total because of rounding

Form

1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return

1983

(0)

For the year January 1-December 31, 1983, or other tax year beginning

1983, ending

19

OMB No 1545-0074

Use IRS label. Other- wise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)		Last name		Your social security number	
	Present home address (Number and street, including apartment number, or rural route)					Spouse's social security number
	City, town or post office, State, and ZIP code			Your occupation		
				Spouse's occupation		

Presidential Election Campaign	Do you want \$1 to go to this fund?	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund
	If joint return, does your spouse want \$1 to go to this fund?	Yes	No	

Filing Status	1	Single	For Privacy Act and Paperwork Reduction Act Notice, see Instructions
	2	Married filing joint return (even if only one had income)	
	3	Married filing separate return. Enter spouse's social security no. above and full name here	
	4	Head of household (with qualifying person). (See page 6 of Instructions.) If the qualifying person is your unmarried child but not your dependent, write child's name here	
	5	Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 6 of Instructions)	

Exemptions	6a	Yourself	65 or over	Blind	Enter number of boxes checked on 6a and b ▶			
	b	Spouse	65 or over	Blind				
	c	First names of your dependent children who lived with you				Enter number of children listed on 6c ▶		
	d	Other dependents	(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$1,000 or more?	(5) Did you provide more than one half of dependent's support?	Enter number of other dependents ▶
	e	Total number of exemptions claimed						Add numbers entered in boxes above ▶

Income	7	Wages, salaries, tips, etc	7	
	8	Interest income (also attach Schedule B if over \$400 or you have any All-Savers interest)	8	
	9a	Dividends (also attach Schedule B if over \$400)	9b	Exclusion
	c	Subtract line 9b from line 9a and enter the result		9c
	10	Refunds of State and local income taxes, from worksheet on page 10 of Instructions (do not enter an amount unless you deducted those taxes in an earlier year—see page 10 of Instructions)	10	
	11	Alimony received	11	
	12	Business income or (loss) (attach Schedule C)	12	
	13	Capital gain or (loss) (attach Schedule D)	13	
	14	40% capital gain distributions not reported on line 13 (See page 10 of Instructions)	14	
	15	Supplemental gains or (losses) (attach Form 4797)	15	
	16	Fully taxable pensions, IRA distributions, and annuities not reported on line 17	16	
	17a	Other pensions and annuities, including rollovers. Total received	17a	
	b	Taxable amount, if any, from worksheet on page 10 of Instructions		17b
	18	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	18	
	19	Farm income or (loss) (attach Schedule F)	19	
	20a	Unemployment compensation (insurance). Total received	20a	
	b	Taxable amount, if any, from worksheet on page 11 of Instructions		20b
	21	Other income (state nature and source—see page 11 of Instructions)	21	
22	Total income. Add amounts in column for lines 7 through 21		22	

Adjustments to Income	23	Moving expense (attach Form 3903 or 3903F)	23
	24	Employee business expenses (attach Form 2106)	24
	25a	IRA deduction, from the worksheet on page 12	25a
	b	Enter here IRA payments you made in 1984 that are included in line 25a above ▶	
	26	Payments to a Keogh (H R 10) retirement plan	26
	27	Penalty on early withdrawal of savings	27
	28	Alimony paid	28
	29	Deduction for a married couple when both work (attach Schedule W)	29
	30	Disability income exclusion (attach Form 2440)	30
	31	Total adjustments. Add lines 23 through 30		31

Adjusted Gross Income	32	Adjusted gross income. Subtract line 31 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 59) on page 16 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions	32
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Form 1040 (1983)

Page 2

Tax Computation

(See Instructions on page 13)

33	Amount from line 32 (adjusted gross income)	33	
34a	If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 28	34a	
Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 13 of the Instructions. Also see page 13 of the Instructions if:			
• You are married filing a separate return and your spouse itemizes deductions, OR			
• You file Form 4563, OR			
• You are a dual-status alien.			
34b	If you do not itemize deductions on Schedule A (Form 1040), complete the worksheet on page 14. Then enter the allowable part of your charitable contributions here	34b	
35	Subtract line 34a or 34b, whichever applies, from line 33	35	
36	Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e	36	
37	Taxable income. Subtract line 36 from line 35	37	
38	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, or <input type="checkbox"/> Schedule G	38	
39	Additional Taxes. (See page 14 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, or <input type="checkbox"/> section 72 penalty taxes.	39	

40	Total. Add lines 38 and 39.	40	
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Credits

(See Instructions on page 14)

41	Credit for the elderly (attach Schedules R&RP)	41	
42	Foreign tax credit (attach Form 1116)	42	
43	Investment credit (attach Form 3468)	43	
44	Partial credit for political contributions	44	
45	Credit for child and dependent care expenses (attach Form 2441)	45	
46	Jobs credit (attach Form 5884)	46	
47	Residential energy credit (attach Form 5695)	47	
48	Total credits. Add lines 41 through 47	48	

49	Balance. Subtract line 48 from line 40 and enter difference (but not less than zero)	49	
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Other Taxes

(Including Advance EIC Payments)

50	Self-employment tax (attach Schedule SE)	50	
51	Alternative minimum tax (attach Form 6251)	51	
52	Tax from recapture of investment credit (attach Form 4255)	52	
53	Social security tax on tip income not reported to employer (attach Form 4137)	53	
54	Uncollected employee social security tax and RRTA tax on tips (from Form W-2)	54	
55	Tax on an IRA (attach Form 5329)	55	

06

56	Total tax. Add lines 49 through 55	56	
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Payments

Attach Forms W-2, W-2G, and W-2P to front.

57	Federal income tax withheld	57	
58	1983 estimated tax payments and amount applied from 1982 return	58	
59	Earned income credit. If line 33 is under \$10,000, see page 16	59	
60	Amount paid with Form 4868	60	
61	Excess social security tax and RRTA tax withheld (two or more employers)	61	
62	Credit for Federal tax on special fuels and oils (attach Form 4136)	62	
63	Regulated Investment Company credit (attach Form 2439)	63	

64	Total payments. Add lines 57 through 63	64	
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Refund or Amount You Owe

65	If line 64 is larger than line 56, enter amount OVERPAID	65	
66	Amount of line 65 to be REFUNDED TO YOU	66	
67	Amount of line 65 to be applied to your 1984 estimated tax	67	
68	If line 56 is larger than line 64, enter AMOUNT YOU OWE . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1983 Form 1040" on it. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 17 of Instructions.) \$	68	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

_____ Your signature	_____ Date	_____ Spouse's signature (if filing jointly, BOTH must sign)
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Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no
Firm's name (or yours, if self-employed) and address	E I Nu.	ZIP code	

Department of the Treasury—Internal Revenue Service

1983

Form 1040A US Individual Income Tax Return (0)

OMB No. 1545-0085

Step 1
Name and address

Use the IRS mailing label. If you don't have a label, print or type:

Your first name and initial (if joint return, also give spouse's name and initial)

Last name

Your social security no.

Present home address (number and street)

Spouse's social security no.

City, town or post office, State, and ZIP code

Presidential Election Campaign FundDo you want \$1 to go to this fund? ☐ Yes ☐ NoIf joint return, does your spouse want \$1 to go to this fund? ☐ Yes ☐ No**Step 2**
Filing status

(Check only one)

- 1 ☐ Single (See if you can use Form 1040EZ.)
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and spouse's full name here. _____
- 4 ☐ Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here. _____

Exemptions

Always check the exemption box labeled Yourself. Check other boxes if they apply.

- 5a ☐ Yourself ☐ 65 or over ☐ Blind Write number of boxes checked on 5a and b _____
- b ☐ Spouse ☐ 65 or over ☐ Blind
- c First names of your dependent children who lived with you _____

Write number of children listed on 5c + _____

Attach Copy B of Form(s) W-2 here

d Other dependents:

1 Name

2 Relationship

3 Number of months lived in your home

4 Did dependent have income of \$1,000 or more?

5 Did you provide more than one-half of dependent's support?

Write number of other dependents listed on 5d + _____
Add numbers entered on lines above = _____

e Total number of exemptions claimed.

Step 3
Total income

- 6 Wages, salaries, tips, etc. (Attach Form(s) W-2.) 6 .
- 7 Interest income. (If line 7 is over \$400, also complete Schedule 1, Part I.) 7 .
- 8a Dividends. (If line 8a is over \$400, also complete Schedule 1, Part II.) 8a .
- b Exclusion. See the instructions on page 14. 8b .
- c Subtract line 8b from line 8a. Write the result. 8c .
- 9a Unemployment compensation (insurance), from Form(s) 1099-G. 9a .
- b Taxable amount, if any, from the worksheet on page 15 of the instructions. 9b .
- 10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income. 10 .

Step 4
Adjusted gross income

- 11a IRA deduction, from the worksheet on page 17. 11a .
- b Write IRA payments made in 1984 that you included on line 11a: (\$.)
- 12 Deduction for a married couple when both work. Complete Schedule 1, Part III. 12 .
- 13 Add lines 11a and 12. Write the total. These are your total adjustments. 13 .
- 14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income. 14 .

1983

Form 1040A

Page 2

Step 5

Taxable
income

15	Write the amount from line 14.	15	.
16	Allowable part of your charitable contributions, from the worksheet on page 19 of the instructions	16	.
17	Subtract line 16 from line 15. Write the result.	17	.
18	Multiply \$1,000 by the total number of exemptions claimed on line 5e.	18	.
19	Subtract line 18 from line 17. Write the result. This is your taxable income.	19	.

Step 6

Tax,
credits,
and
payments

If You Want IRS to Figure Your Tax, See Page 19 of the Instructions.

20	Find the tax on the amount on line 19. Use the tax table, pages 29-34.	20	.
21a	Partial credit for political contributions. See page 20 of the instructions.	21a	.
b	Credit for child and dependent care expenses. Complete Schedule 1, Part IV.	21b	.
22	Add lines 21a and 21b. Write the total. These are your total credits.	22	.
23	Subtract line 22 from line 20. Write the result. This is your total tax.	23	.
24a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$35,700, see page 23 of the instructions.)	24a	.
b	Earned income credit, from the worksheet on page 24 of the instructions. See page 23 of the instructions.	24b	.
25	Add lines 24a and 24b. Write the total. These are your total payments.	25	.

Step 7

Refund
or amount
you owe

26	If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund .	26	.
27	If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1983 Form 1040A" on it.	27	.

Step 8

Sign your
return

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation
X		
Spouse's signature (if joint return both must sign)	Date	Spouse's occupation
X		
Paid preparer's signature	Date	Preparer's social security no
X		
Firm's name (or yours, if self-employed)		Employer identification no
Address and Zip code		Check if self-employed <input type="checkbox"/>

For Privacy Act and Paperwork Reduction Act Notice, see page 38.

1983

Schedule 1
(Form 1040A)**Part I—Interest Income****Part II—Dividend Income****Part III—Deduction for a Married Couple When Both Work**

OMB No. 1545-0085

Name(s) as shown on Form 1040A.

Your social security number

Test to see when you MUST complete and attach Schedule 1 to Form 1040A

If you—

- Have over \$400 of interest income
- Have over \$400 of dividend income
- Claim the deduction for a working married couple
- Claim the credit for child and dependent care expenses

Complete the following part of Schedule 1—

- Part I, Interest income
- Part II, Dividend income
- Part III, Deduction for a married couple when both work
- Part IV, Credit for child and dependent care expenses

Part I**Interest income** (See page 13)

Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in interest income. If you received any interest from an All-Savers Certificate (ASC), use Form 1040 instead of Form 1040A.

1 List names of payers	Amount
	\$.
	\$.
	\$.
	\$.
	\$.
	\$.
	\$.
	\$.

2 Add amounts on line 1. Write the total here and on line 7 of Form 1040A.

2 .

Part II**Dividend income** (See page 14)

Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in dividends.

1 List names of payers	Amount
	\$.
	\$.
	\$.
	\$.
	\$.
	\$.
	\$.
	\$.

2 Add amounts on line 1. Write the total here and on line 8a of Form 1040A.

2 .

Part III**Deduction for a married couple when both work** (See page 18)

21

Complete this part to figure the amount you can deduct on line 12 of Form 1040A. Attach Schedule 1 to Form 1040A.

	(a) You	(b) Your spouse
1 Wages, salaries, tips, etc., from line 6 of Form 1040A.	1 .	.
2 IRA deduction, from line 11a of Form 1040A.	2 -	-
3 Subtract line 2 from line 1. Write the result.	3 =	=
4 Write the amount from line 3, column (a) or (b) above, whichever is smaller.	4 .	.
5 Multiply the amount on line 4 above by 10% (.10).	5 × .10	×
6 Write your answer here and on line 12 of Form 1040A.	6 =	.

Schedule 1

1983 (Form 1040A)

OMB No. 1545-0085

Part IV—Credit for Child and Dependent Care Expenses

Name(s) as shown on Form 1040A. (Do not complete if name and SSN are shown on other side)

Your social security number

Part IV

Credit for child and dependent care expenses (See pages 20-22)

24

Complete this part to figure the amount of credit you can take on line 21b of Form 1040A. Attach Schedule 1 to Form 1040A.

- 1** Write the number of qualifying persons who were cared for in 1983. (See the instructions for the definition of a qualifying person.) 1
- 2** Write the amount of expenses you incurred and actually paid in 1983, but DO NOT write more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons). 2

- 3** • If **unmarried** at the end of 1983, write your earned income on line 3, OR
 • If **married**, filing a joint return for 1983,
 a. Write your earned income \$ _____, and
 b. Write your spouse's earned income \$ _____, and
 c. Compare amounts on lines 3a and 3b, and write the **smaller** of the two amounts on line 3. 3

- 4** Compare amounts on lines 2 and 3. Write the **smaller** of the two amounts here. 4

- 5** Write the percentage from the table below that applies to the amount on Form 1040A, line 15.

If line 15 is:	Percentage	If line 15 is:	Percentage
Over— But not over—	is:	Over— But not over—	is:
0—\$10,000	30% (.30)	\$20,000—22,000	24% (.24)
\$10,000—12,000	29% (.29)	22,000—24,000	23% (.23)
12,000—14,000	28% (.28)	24,000—26,000	22% (.22)
14,000—16,000	27% (.27)	26,000—28,000	21% (.21)
16,000—18,000	26% (.26)	28,000	20% (.20)
18,000—20,000	25% (.25)		

5 ×

- 6** Multiply the amount on line 4 by the percentage on line 5. Write the result. 6 =

- 7** Write the tax shown on Form 1040A, line 20, minus the amount of any partial credit for political contributions shown on line 21a. (If the result is zero or less, write zero.) 7

- 8** Compare amounts on lines 6 and 7. Write the **smaller** of the two amounts here. Also write this amount on Form 1040A, line 21b. 8

Department of the Treasury - Internal Revenue Service

**Form 1040EZ Income Tax Return for
Single filers with no dependents** (0)

OMB No. 1545-0675

1983**Name &
address**

If you don't have a label, please print:

Please write your numbers like this.

1 2 3 4 5 6 7 8 9 0

Social security number

Write your name above (first, initial, last)

Present home address (number and street)

City, town, or post office, state, and ZIP code

Presidential Election Campaign Fund

Check box if you want \$1 of your tax to go to this fund. ▶

**Figure
your
tax****1** Wages, salaries, and tips. Attach your W-2 form(s). **1****2** Interest income of \$400 or less. If more than \$400,
you cannot use Form 1040EZ. **2**Attach
Copy B of
Form(s)
W-2 here**3** Add line 1 and line 2. This is your **adjusted gross income**. **3****4** Allowable part of your charitable contributions. Complete
the worksheet on page 19. Do not write more than \$25. **4****5** Subtract line 4 from line 3. **5****6** Amount of your personal exemption. **6****7** Subtract line 6 from line 5. This is your **taxable income**. **7****8** Enter your Federal income tax withheld. This should be
shown in Box 9 of your W-2 form(s). **8****9** Use the tax table on pages 29-34 to find the **tax** on your
taxable income on line 7. Write the amount of tax. **9****Refund
or
amount
you owe****10** If line 8 is larger than line 9, subtract line 9 from line 8.
Enter the **amount of your refund**. **10**Attach tax
payment here**11** If line 9 is larger than line 8, subtract line 8 from line 9.
Enter the **amount you owe**. Attach check or money order
for the full amount, payable to "Internal Revenue Service." **11****Sign
your
return****I have read this return. Under penalties of perjury, I declare
that to the best of my knowledge and belief, the return is true,
correct, and complete.**

Your signature

Date

X

**SCHEDULES A&B
(Form 1040)**Department of the Treasury
Internal Revenue Service (9)

Name(s) as shown on Form 1040

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

OMB No 1545-0074

1983
07

Your social security number

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See page 18 of Instructions.)	1	Medicines and drugs	1				
	2	Write 1% of Form 1040, line 33	2				
	3	Subtract line 2 from line 1. If line 2 is more than line 1, write zero	3				
	4	Other medical and dental expenses:					
	a	Doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc.	4a				
	b	Transportation	4b				
	c	Other (list—include hearing aids, dentures, eyeglasses, etc.) ▶	4c				
	5	Add lines 3 through 4c	5				
	6	Multiply amount on Form 1040, line 33, by 5% (.05)	6				
	7	Subtract line 6 from line 5. If line 6 is more than line 5, write zero	7				
Taxes (See page 19 of Instructions.)	8	State and local income	8				
	9	Real estate	9				
	10a	General sales (see sales tax tables)	10a				
	10b	General sales on motor vehicles	10b				
	11	Other (list—include personal property) ▶	11				
	12	Add lines 8 through 11. Write your answer here	12				
Interest Expense (See page 20 of Instructions.)	13a	Home mortgage interest paid to financial institutions	13a				
	13b	Home mortgage interest paid to individuals (show that person's name and address) ▶	13b				
	14	Credit cards and charge accounts	14				
	15	Other (list) ▶	15				
	16	Add lines 13a through 15. Write your answer here	16				
Contributions (See page 20 of Instructions.)	17a	Cash contributions. (If you gave \$3,000 or more to any one organization, report those contributions on line 17b.)	17a				
	17b	Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶	17b				
	18	Other than cash (attach required statement)	18				
	19	Carryover from prior year	19				
	20	Add lines 17a through 19. Write your answer here	20				
Casualty and Theft Losses	21	Total casualty or theft loss(es) (attach Form 4684) (see page 20 of Instructions)	21				
Miscellaneous Deductions (See page 21 of Instructions.)	22	Union and professional dues	22				
	23	Tax return preparation fee	23				
	24	Other (list) ▶	24				
	25	Add lines 22 through 24. Write your answer here	25				
Summary of Itemized Deductions (See page 21 of Instructions.)	26	Add lines 7, 12, 16, 20, 21, and 25	26				
	27	If you checked Form 1040 { Filing Status box 2 or 5, write \$3,400 Filing Status box 1 or 4, write \$2,300 Filing Status box 3, write \$1,700 }	27				
	28	Subtract line 27 from line 26. Write your answer here and on Form 1040, line 34a. (If line 27 is more than line 26, see the Instructions for line 28 on page 21.)	28				

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule A (Form 1040) 1983

Schedules A&B (Form 1040) 1983

Schedule B—Interest and Dividend Income 08

OMB No 1545-0074

Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your social security number

Part I
Interest Income(See pages 9
and 21 of
Instructions.)Also complete
Part III.**If you received more than \$400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, see page 22.****Interest Income other than interest from All-Savers Certificates**

Amount

1 Interest income from seller-financed mortgages. (See Instructions and show name of payer.) ▶**1****2** Other interest income (list name of payer) ▶**2****3** Add lines 1 and 2**3****Interest from All-Savers Certificates (ASCs). (See page 22.)**

Amount

4**4****5** Add amounts on line 4**5****6** Write the amount of your ASC exclusion from the worksheet on page 22 of Instructions**6****7** Subtract line 6 from line 5**7****8** Add lines 3 and 7. Write your answer here and on Form 1040, line 8 ▶**8****Part II**
Dividend Income(See pages 9
and 22 of
Instructions.)Also complete
Part III.**If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, or you are electing to exclude qualified reinvested dividends from a public utility, complete Part II. If you received dividends as a nominee for another, see page 22.**

Name of payer

Amount

9**9****10** Add amounts on line 9**10****11** Capital gain distributions. Enter here and on line 15, Schedule D.***11****12** Nontaxable distributions. (See Instructions for adjustment to basis.)**12****13** Exclusion of qualified reinvested dividends from a public utility. (See page 22 of Instructions.)**13****14** Add lines 11, 12, and 13**14****15** Subtract line 14 from line 10. Write your answer here and on Form 1040, line 9a ▶**15**

*If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 14.

Part III
Foreign Accounts and Foreign Trusts(See page 22 of
Instructions.)**If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III.**

Yes

No

16 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? (See page 23 of the instructions for exceptions and filing requirements for Form 90-22.1.)

If "Yes," write the name of the foreign country ▶

17 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule B (Form 1040) 1983

SCHEDULE D
(FORM 1040)

Department of the Treasury
Internal Revenue Service (9)

Name(s) as shown on Form 1040

Capital Gains and Losses

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

OMB No. 1545-0074

1983
11

Your social security number

PART I.—Short-term Capital Gains and Losses—Assets Held One Year or Less[illegible]

PART II.—Long-term Capital Gains and Losses—Assets Held More Than One Year

9									
10	Long-term gain from sale or exchange of a principal residence from Form 2119, lines 7, 11, 16 or 18	10							
11	Long-term capital gain from installment sales from Form 6252, line 21 or 29	11							
12	Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries	12							
13	Add lines 9 through 12 in column f and column g	13	()				
14	Combine columns f and g of line 13 and enter the net gain or (loss)						14		
15	Capital gain distributions						15		
16	Enter gain from Form 4797, line 6(a)(1)						16		
17	Combine lines 14 through 16						17		
18	Long-term capital loss carryover from years beginning after 1969						18	(
19	Net long-term gain or (loss), combine lines 17 and 18						19		

Note: Complete the back of this form. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or V. See Form 4798 instead.

Schedule D (Form 1040) 1983

Page 2

PART III.—Summary of Parts I and II

20	Combine lines 8 and 19, and enter the net gain or (loss) here	20	
	<i>Note: If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain complete lines 21 through 23 and skip lines 24 and 25.</i>		
21	If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no entry on line 19	21	
22	Enter 60% of line 21	22	
	<i>If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.</i>		
23	Subtract line 22 from line 20. Enter here and on Form 1040, line 13	23	
24	If line 20 shows a loss, enter one of the following amounts:		
	a If line 8 is zero or a net gain, enter 50% of line 20;		
	b If line 19 is zero or a net gain, enter line 20; or		
	c If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19	24	
25	Enter here and as a loss on Form 1040, line 13, the smallest of:		
	a The amount on line 24;		
	b \$3,000 (\$1,500 if married and filing a separate return); or		
	c Taxable income, as adjusted	25	

PART IV.—Complete this Part Only If You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value

☐ Check here if you elect out of the installment method.
 Enter the face amount of the note or other obligation ▶
 Enter the percentage of valuation of the note or other obligation ▶

PART V.—Computation of Post-1969 Capital Loss Carryovers from 1983 to 1984

(Complete this part if the loss on line 24 is more than the loss on line 25)

Note: You do not have to complete Part V on the copy you file with IRS.**Section A.—Short-term Capital Loss Carryover**

26	Enter loss shown on line 8; if none, enter zero and skip lines 27 through 30 then go to line 31.	26	
27	Enter gain shown on line 19. If that line is blank or shows a loss, enter zero	27	
28	Reduce any loss on line 26 to the extent of any gain on line 27	28	
29	Enter smaller of line 25 or line 28	29	
30	Subtract line 29 from line 28. This is your short-term capital loss carryover from 1983 to 1984	30	

Section B.—Long-term Capital Loss Carryover

31	Subtract line 29 from line 25 (<i>Note: If you skipped lines 27 through 30, enter amount from line 25</i>)	31	
32	Enter loss from line 19; if none, enter zero and skip lines 33 through 36	32	
33	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero	33	
34	Reduce any loss on line 32 to the extent of any gain on line 33	34	
35	Multiply amount on line 31 by 2	35	
36	Subtract line 35 from line 34. This is your long-term capital loss carryover from 1983 to 1984	36	

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (0)

Supplemental Income Schedule

(From rents and royalties, partnerships, estates, and trusts, etc.)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

1983

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Name(s) as shown on Form 1040

Your social security number

PART I.—Rent and Royalty Income or Loss

- 1 Are any of the expenses listed below for a vacation home or other recreational unit (see Instructions)? ☐ Yes ☐ No
- 2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or other recreational unit for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? ☐ Yes ☐ No

Description of Properties (Show kind and location for each)

Property A

Property B

Property C

Rental and Royalty Income		Properties						Totals		
		A		B		C		(Add columns A, B, and C)		
3 a	Rents received							3		
b	Royalties received									
Rental and Royalty Expenses										
4	Advertising	4								
5	Auto and travel	5								
6	Cleaning and maintenance	6								
7	Commissions	7								
8	Insurance	8								
9	Interest	9								
10	Legal and other professional fees	10								
11	Repairs	11								
12	Supplies	12								
13	Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.)	13								
14	Utilities	14								
15	Wages and salaries	15								
16	Other (list) ▶									
17	Total expenses other than depreciation and depletion. Add lines 4 through 16	17						17		
18	Depreciation expense (see Instructions), or depletion	18						18		
19	Total. Add lines 17 and 18	19								
20	Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties)	20								
21	Add properties with profits on line 20, and write the total profits here							21		
22	Add properties with losses on line 20, and write the total (losses) here							22		
23	Combine amounts on lines 21 and 22, and write the net profit or (loss) here							23		
24	Net farm rental profit or (loss) from Form 4835, line 49							24		
25	Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 39 on page 2 of Schedule E							25		

Schedule E (Form 1040) 1983

12

Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your social security number

PART II.—Income or Losses from Partnerships, Estates or Trusts, or S Corporations

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6198. See instructions.

	(a) Name	(b) Check if foreign partnership	(c) Employer identification number	(d) Net loss (see instructions for at-risk limitations)	(e) Net income
Partnerships					
	26 Add amounts in columns (d) and (e) and write the total(s) here			26 ()	
	27 Combine amounts in columns (d) and (e), line 26, and write the net income or (loss)			27	
	28 Deduction for section 179 property (from Form 1065, Schedule K-1). (See Instructions for limitations.)			28 ()	
	29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write the total here and include in line 39 below			29	
Estates or Trusts					
	30 Add amounts in columns (d) and (e) and write the total(s) here			30 ()	
	31 Total estate or trust income or (loss). Combine amounts in columns (d) and (e), line 30. Write the total here and include in line 39 below			31	
S Corporations					
	32 Add amounts in columns (d) and (e) and write the total(s) here			32 ()	
	33 Combine amounts in columns (d) and (e), line 32, and write the net income or (loss) here			33	
	34 Deduction for section 179 property (from Form 1120S, Schedule K-1). (See Instructions for limitations.)			34 ()	
	35 Total S corporation income or (loss). Combine amounts on lines 33 and 34. Write the total here and include in line 39 below			35	

PART III.—Windfall Profit Tax Summary

36	Windfall profit tax credit or refund received in 1983 (see Instructions)	36	
37	Windfall profit tax withheld in 1983 (see Instructions)	37 ()	
38	Combine amounts on lines 36 and 37. Write the total here and include in line 39 below	38	

PART IV.—Summary

39	TOTAL income or (loss). Combine lines 25, 29, 31, 35, and 38. Write total here and on Form 1040, line 18 ▶	39	
40	Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II	40	

PART V.—Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
	Totals (Property A)						
Property B							
	Totals (Property B)						
Property C							
	Totals (Property C)						

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1982. Most of the definitions and explanations supplied in this section relate to column or stub titles used in one or more tables in this report. Some provide background or limitations to such titles. Therefore, explanations are written to provide information necessary to interpret the statistical tables to which they relate. Definitions marked with the symbol (#) have been modified from prior reports to reflect processing or tax law changes. Section 6, 1982 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 5 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

Additional Tax for Tax Preferences

The sum of "minimum tax" and "alternative minimum tax." Both terms are explained below.

Adjusted Gross Income Less Deficit (#)

The broadest definition of gross income is all income from whatever source derived, including (but not limited to) the following:

- Compensation for services, including fees, commissions, and similar items;
- Gross income derived from business;
- Gains derived from dealings in property;
- Interest, rents, and royalties;
- Dividends;
- Alimony and separate maintenance payments;
- Annuities, pensions, and social security payments;
- Income from life insurance and endowment contracts;
- Income from discharge of indebtedness;
- Distributive share of partnership gross income;
- Income from an interest in an estate or trust;
- Aid to families with dependent children;
- Prizes and awards; and
- Unemployment compensations.

Some items are specifically excluded (completely or partially) from gross income for income tax purposes. In particular:

- Accident and health insurance proceeds, "Black Lung" benefits; and casualty insurance proceeds;
- Child support payments;
- Cost-of-living allowances paid to U.S. Government employees stationed outside the U.S.;
- Employment agency fees paid directly by the taxpayer's employer and relocation payments;
- Federal Employees' Compensation Act payments;
- Gifts, bequests, or inheritances;
- Life insurance proceeds, and Social Security payments;

- Meals and lodging provided by the employer for the employees' benefit;
- Military allowances and payments to dependents military personnel;
- Payments to a beneficiary of a deceased employee;
- Payments to reduce the cost of winter energy consumption;
- Railroad Retirement Act pensions and railroad retirement lump-sum payments;
- Rental allowance of members of the clergy;
- Scholarship and fellowship grants;
- Tax-exempt interest;
- Veteran's benefits; and
- Workmen's compensation.

Gross income is further reduced by excludable portions of items reported on Form 1040 to arrive at "Total Income" (line 22). Following is a list of such exclusions:

- Ordinary and necessary expenses of operating a trade or business;
- Expense deductions attributable to rents and royalties, and net adjustment for windfall profit tax withheld;
- Expenses of outside salespersons attributable to a trade or business carried on by the taxpayer;
- Depreciation and deduction allowed life tenants and income beneficiaries of property held in trust;
- Deductible losses from sales of capital assets and other property;
- Excludable portion of the excess of net long-term capital gain over net short-term capital loss;
- Business net operating loss deductions;
- Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election;
- Limited exclusion of unemployment compensation;
- Exclusion of the portion of pension payments that represents a return of the employee's cost for the plan; and
- Limited exclusion of qualified foreign earned income.

From Total Income (line 22 on Form 1040) the following statutory adjustments are subtracted to arrive at Adjusted Gross Income:

- Employee business and moving expenses;
- Contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements by employees or self-employed persons;
- Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Reforestation expenses;

- Deduction for two-earner married couples;
- Deductions for foreign housing; and
- Certain repayments of supplemental unemployment compensation.

A deficit occurs if the allowable exclusions and deductions exceed gross income.

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

Under a provision of the Revenue Act of 1978, taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, the return was considered a return of a taxpayer age 65 or over, regardless of whether one or two exemptions were claimed.

Alimony

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

- (1) required under the terms of a decree of divorce or separation, or a written instrument incident to that decree;
- (2) paid in discharge of a legal obligation based on the marital relationship; or
- (3) paid after the decree and on a periodic basis.

All Other Taxes

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and other taxes not specified above. This was in contrast to the Additional Taxes portion of the Form 1040 itself, which was composed of the taxes listed above plus the minimum and alternative minimum taxes and the advance earned income credit payments received. The minimum and alternative minimum taxes are tabulated in this report as part of "total income tax" and serve as part of the requirements for determining the taxable or non-taxable classification of a return. Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax" in this section.)

All-Savers Certificate Interest

Interest earned on special tax-exempt savings certificates, commonly referred to as All-Savers Certificates, was eligible for a lifetime exclusion of up to \$1,000 (\$2,000 on a joint return). These certificates were issued after September 30, 1981, and before January 1, 1983.

Alternative Minimum Tax (#)

This was a tax on "alternative minimum taxable income," which was defined as the sum of alternative tax preferences (explained below) and taxable income, reduced by the zero bracket amount. For 1982, three graduated rates (zero percent from \$0 to \$20,000, 10 percent from \$20,000 to \$60,000, and 20 percent for all alternative minimum taxable income above \$60,000) were applied to this sum. The result was then reduced by income tax after credits, the minimum tax, and tax from recomputing prior-year investment credit. The foreign tax credit was recomputed on a separate Form 1116, Computation of Foreign Tax Credit, as follows: instead of limiting the credit to the same proportion of income tax before credits as taxable income from foreign sources bore to the entire taxable income, the taxpayer was to limit the credit to the same proportion of alternative minimum tax as alternative minimum taxable income from foreign sources bore to the entire alternative minimum taxable income. Credits other than the foreign tax credit could be used only to offset that portion of the alternative minimum tax which was generated by taxable income, not the portion generated by alternative minimum tax preferences. In addition, the investment credit and jobs credit could be used to offset the alternative minimum tax only to the extent that these credits were attributable to the taxpayer's active conduct of a trade or business.

The alternative tax preferences used in the computation of alternative minimum taxable income consisted of the adjusted itemized deductions tax preference and the capital gains tax preference.

The adjusted itemized deductions tax preference was computed by reducing total itemized deductions by deductions for medical and dental expenses; deductions for State, local, and foreign taxes; and deductions for casualty or theft losses. Adjusted gross income was then reduced by the same three deduction items. The amount by which the reduced itemized deductions exceeded 60 percent of the reduced adjusted gross income was considered an itemized deductions tax preference.

The capital gains tax preference was that portion (generally 60 percent) of the excess of net long-term capital gains over net short-term capital losses which was excluded from adjusted gross income. (See also "Sales of Capital Assets Net Gain or Loss.")

When alternative minimum tax is added to minimum tax, the result is additional tax for tax preferences. (See also "Minimum Tax.")

Blindness Exemptions

See "Exemptions."

Business or Profession Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of net operating losses from other years was not consi-

dered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on sole proprietorships business receipts and expenditures can be found in the Statistics of Income Bulletin, Summer 1984, pages 17 to 43.

Capital Assets

See "Sales of Capital Assets Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies and mutual funds. Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund.

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 14, Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets Net Gain or Loss.")

Capital Gains and Losses

See "Sales of Capital Assets Net Gain or Loss."

Capital Loss Carryover

See "Sales of Capital Assets Net Gain or Loss."

Carryover from Prior Years' Deduction

See "Contributions Deduction."

Cash Contributions Deduction

See "Contributions Deduction."

Casualty or Theft Loss, Net

Each personal casualty and theft loss not compensated for by insurance was deductible from adjusted gross income to the extent that the loss for each such casualty or theft exceeded \$100. A theft was considered to be the unlawful taking and removing of money or property with the intent of depriving the owner of its use. A casualty was defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature, such as a fire or storm. This amount is included as part of "total miscellaneous deductions."

Child Care Credit (#)

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age 15 or disabled dependents while these taxpayers were working. Qualifying expenses included those for services performed within the home (babysitters, maids, or cooks). In addition, expenditures paid for the

care of children under the age of 15 or disabled dependents for out-of-home noninstitutional care were qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was \$2,400 if one qualifying child or dependent was involved and \$4,800 if more than one was involved. The credit was equal to 30 percent of employment-related expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percent for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The child care credit was not refundable. The amount of the credit which could be claimed was limited to income tax before credits minus the credit for the elderly, foreign tax credit, investment credit, and political contributions credit.

Contributions Deduction

Contributions deductible on Form 1040 as an itemized deduction from adjusted gross income included gifts in the form of cash or property to:

(1) the United States, a State, or a local government for exclusively public purposes,

(2) organizations created in the United States or its possessions or under the law of the United States and operated exclusively for:

- (a) religious purposes,
- (b) charitable purposes,
- (c) scientific purposes,
- (d) literary purposes,
- (e) educational purposes,
- (f) fostering national or international amateur sports competition, or

(g) preventing cruelty to children or animals.

(3) cemetery companies owned and operated exclusively for the benefit of their members,

(4) organizations of war veterans or their auxiliaries, and

(5) domestic fraternal societies operating under the lodge system if the contributions were used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

Out-of-pocket unreimbursable expenses that the taxpayer paid to do volunteer work for such organizations were also deductible. Individuals who were members of a partnership could also include in their contributions deductions their pro-rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to certain qualified organizations which were subject to a 20 percent limitation. When a taxpayer donated tangible personal property not used directly in its exempt functions, the deduction was the fair market value subject to a reduced ceiling. Gifts of capital assets not covered by the above situation were subject to a 30 percent limitation. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to contributions made in 1982, the statistics also include amounts carried over from 1977-1981 that were within the current year's percentage limitations.

The number of returns and amount of contributions is shown by adjusted gross income in Table 2.1. Data are shown separately for taxpayers whose cash and contributions were under \$3,000 to any one organization (columns 50-51) and for those individuals whose cash contributions were \$3,000 or more to any one organization (columns 52-53).

Contributions Deduction for Nonitemizers (#)

For Tax Year 1982, individuals who did not itemize deductions could deduct 25 percent of their first \$100 (\$50 for married couples filing separate returns) of charitable contributions in arriving at their taxable income. Formerly taxpayers could only deduct charitable contributions from their adjusted gross income if they itemized their deductions.

Contributions to Candidates Credit

See "Political Contributions Credit."

Credit for Tax on Certain Gasoline, Fuel, and Oil (#)

This was a credit allowed in full or in stated amounts for Federal excise taxes paid on gasoline, special fuels, and lubricating oil when the fuel oil was used for: (1) farming purposes, (2) operation of public passenger land transportation services (taxicab operators of qualified taxicabs), (3) operation of intercity, local, or school buses, and (4) nonhighway purposes of a trade or business. These taxes could be applied as a credit to reduce total income tax liability when the individual return was filed (with any amount in excess of total tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

Credit for the Elderly

The credit for the elderly was available to all taxpayers age 65 or over (within certain income limitations) and to those taxpayers under age 65 who received a taxable pension or annuity from a public retirement system (also within certain income limitations). The credit equalled 15 percent of the amount determined to be subject to the credit, not to exceed tax liability. This amount was determined under one set of rules for taxpayers age 65 or over and under another set of rules for government retirees under age 65. A government retiree (under age 65) whose spouse was 65 or older could use whichever set of rules resulted in the larger credit.

Credit from Regulated Investment Companies

Taxpayers were instructed to include in gross income any amounts which were allocated to them as capital gain dividends, even if they were not actually received. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the tax.

Credit on 1983 Estimated Tax

This credit was the part of the overpayment of 1982 tax which taxpayers specifically requested to be credited to their estimated tax for 1983. (See also "Overpayment.")

Deduction for Working Married Couples (#)

As a result of the Economic Recovery Tax Act of 1981 a deduction for married couples with both spouses working was implemented for tax years beginning after 1981. For Tax Year 1982 the amount of this deduction was equal to five percent of the lesser of \$30,000 or the qualified earned income of the lower earning spouse.

Dependent Exemptions

See "Exemptions."

Disability Income Exclusion

The disability income exclusion was available only to taxpayers who retired on disability before age 65, who had not reached age 65 before the close of the taxable year, who were totally and permanently disabled upon retirement, and who chose not to treat their disability income as a pension or annuity. The maximum exclusion was figured at a weekly rate of \$100 per spouse. However, if the taxpayer's adjusted gross income before this exclusion exceeded \$15,000, the excess reduced the amount of the exclusion dollar-for-dollar. Thus, the exclusion was eliminated entirely for taxpayers whose adjusted gross incomes exceeded \$20,200 (\$25,400 in the case of a married couple filing jointly, where both spouses were eligible for the exclusion).

Dividend Exclusion (#)

For Tax Year 1982, a taxpayer could exclude up to \$100 (\$200 on a joint return) of eligible dividends from adjusted gross income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion.")

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of: (1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations, either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for the taxpayer's distributive share of partnership profits) and qualifying distributions from real estate investment trusts or regulated investment companies, and

(2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, tax-exempt organizations, certain trusts that were in their final year, corporations most of whose business was conducted in U.S. possessions, Subchapter S corporations, and dividends from certain real estate investment trusts.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

This was a credit available to low-income workers who maintained a household and had a dependent child or children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 10 percent of the first \$5,000 of earned income, or \$500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$6,000. Thus, at the \$10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

- (1) had less than \$10,000 of adjusted gross income or earned income, whichever was larger,
- (2) maintained a household which was the principal place of abode for the taxpayer and a child or a descendant of the child,
- (3) maintained their principal home in the United States,
- (4) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions, or claim a deduction for certain expenses of living abroad,
- (5) had a taxable year that represented a full 12 months, and
- (6) filed a joint return if married.

The earned income credit could result in a refund to the extent it was not used to offset income tax liability. Thus, even if individuals were not otherwise required to file returns, it was to their benefit to do so in order to claim the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included:

- (1) cost of travel, meals, and lodging while away from home in the performance of services as an employee,
- (2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,
- (3) business transportation costs, other than commuting, and
- (4) outside salesperson's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income,

whether or not actually received, plus any other amounts which were properly paid, credited, or required to be distributed for that year.

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

If a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1982 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of 1981 tax liability.

Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount (see also "Zero Bracket Amount"). Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income.

Excess Social Security Taxes Withheld (#)

If the total social security (FICA) tax withheld was greater than \$2,170.80 for 1982 (\$1,975.05 for 1981) because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

Exclusion of Dividends Reinvested in Qualified Public Utility Companies

Taxpayers could choose, under a qualifying dividend reinvestment plan of a domestic public utility, to receive a dividend of common stock rather than cash, any could elect to exclude up to \$750 per year (\$1,500 on a joint return) of stock dividends.

Exemptions

In the computation of taxable income, a \$1,000 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on

a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for a taxpayer or spouse who indicated being age 65 or over, blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$1,000 (\$1,000 or more if in category (2) below), received more than half of his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or lived in the taxpayer's home or was a member of the household for the whole year, did not file a joint return with his spouse, and met certain citizenship requirements.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

(1) dependents other than children who had gross income less than \$1,000, but filed a return to obtain a refund of tax withheld on wages,

(2) dependent children with unearned income of \$1,000 or more (dividends, interest, capital gains, and the like), and

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$3,300 or more, or (b) had gross income of less than \$3,300, all of it earned income, and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969, for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income--that based on crops or livestock produced solely by the tenant, without material participation of the landowner or sublessor in the operation or management of the farm--was included in rent net income or loss.

Foreign Earned Income Exclusion (#)

Taxpayers could exclude from gross income a certain amount of their foreign earned income if their tax home was in a foreign country and they were either: (1) a U.S. citizen and a bona fide resident of a foreign country or countries for an uninterrupted period that included a tax year, or (2) a U.S. citizen or

resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months. For 1982, qualified individuals could exclude up to \$75,000 of foreign earned income. (See Deduction for Expenses of Living Abroad in the "Changes in Law" in Section 1.)

Foreign Tax Credit

For most individuals a credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the foreign taxes paid. In addition, the credit was further limited to income tax before credits minus the credit for the elderly. The remainder could be carried back two years and then forward five years for use in computing the credit for those years.

Additional information can be found in the Supplemental Report, Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns.

Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to gross income.

Form of Deduction

For purpose of this classification, returns were categorized into one of three groups: (1) those with nonbusiness itemized deductions, (2) those with a zero bracket amount only, and (3) those with no deductions. For a return to fall into group one or two, there had to be a positive taxable income. Returns in group three, those with neither itemized deductions nor zero bracket amount only, were either (1) deficit or "break-even" returns, since there was no income from which to subtract any deductions, or (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

General Sales Taxes Deduction

See "Taxes Paid Deduction."

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and actually had to live with the taxpayer.

There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave a portion of the benefits for lower rates accorded joint returns.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

Housing Deduction (#)

Individuals qualifying for the exclusion of foreign earned income could deduct amounts from gross income that an employer paid towards their housing cost up to the entire cost of the dwelling if their foreign earned income was greater than the maximum exclusion. Amounts incurred solely by the inhabitants could be deducted from adjusted gross income. Individuals could deduct employer-provided meals and lodging if they were required, as a condition of employment, to live in a camp that was provided by an employer in a foreign country. (See Deduction for Expenses of Living Abroad in the "Changes in Law" in Section 1.)

Income Averaging

A taxpayer, except nonresident aliens, with unusual fluctuations in income was able to reduce the tax in higher income years by using income averaging. The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method. An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" (taxable income for the computation year) exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the four preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income," from which the "averageable income" was derived, covered all income except "excess community property income" and certain amounts received by owner-employees. "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under the Internal Revenue Code.

Income Subject to Tax (#)

For taxpayers using the regular computation method, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions).

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself.

Income Tax After Credits (#)

Income tax after credits was equal to "income tax before credits" minus the research and experimentation credit, credit for the elderly, investment credit, foreign tax credit, political contributions credit, jobs credit, child care credit, residential energy credit, other tax credits (as defined below), and, for purposes of this report, to the extent that it did not result in a negative amount, the earned income credit. The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits."

Income Tax Before Credits (#)

This amount consisted of two components: "tax generated" and "taxes from special computations." Generally, "tax generated" was the tax liability computed on current-year "taxable income" based on:

- (1) The regular tax, whether derived from the tax tables or tax rate schedules, or
- (2) the income averaging tax.

"Taxes from special computations" generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income." (See also "Tax Generated" and "Taxes from Special Computations.")

Income Tax Withheld (#)

Tax withheld included amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated rates ranging from 12 to 37 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld on salaries as reported on Form W-2, tax withheld from pensions and annuities, as reported on Form W-2P, was included in this amount. Tax withheld on certain gambling winnings, as reported on Form W-2G, was also included.

Individual Retirement Arrangement (#)

An Individual Retirement Arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. An individual could establish an (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. The sale of these bonds was discontinued after April 30, 1982. Contributions to such a plan were limited to the lesser of (1) an individual's compensation for the year, or (2) \$2,000 (\$2,250 if a nonworking spousal IRA is created), or (3) the amount actually paid. Such contributions could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

Individuals could set up an IRA to include a non-working spouse. To qualify the following conditions must have been met:

- (1) The individual must have been married at the end of the tax year;
- (2) They must have met the IRA requirements discussed earlier;
- (3) They must have filed a joint return; and
- (4) The spouse must not have received any compensation during the tax year.

Interest Paid Deduction

Interest paid on personal debts, credit cards, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for

investment) as reported on Form 4952, Investment Interest Expense Deduction, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest, and finance charges.

Interest Received (#)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, All-Saver Certificates, tax refunds, U.S. savings bonds, and money-market funds. Taxpayers were also instructed to include so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return. Also, interest earned on an All-Savers Certificate, a special tax-exempt savings certificate, was eligible for a lifetime exclusion of up to \$1,000 (\$2,000 on a joint return).

Investment Credit (#)

This tax credit equalled 10 percent of "qualified investment" in certain new and used depreciable assets used for business purposes, chiefly machinery and equipment with a useful life of three years or more. The credit equalled 25 percent of qualified rehabilitation expenditures on certified historical strictures, 20 percent of qualified rehabilitation expenditures on a 40 year old building, and 15 percent of qualified expenditures on a 30 year old building. For 1982, the credit could not exceed the lesser of income tax liability or \$25,000 plus 90 percent of tax liability over \$25,000.

The cost of the property determined the taxpayer's qualified investment, which was an amount that took into account the length of the property's intended life and whether the property was new or used. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities but by the shareholders and partners, respectively, on their individual income tax returns. There were also limitations on the credit itself, depending on the presence or size of income tax before credits reduced by the foreign tax credit, and the credit for the elderly. Amounts in excess of these limitations could be carried back three years and the remainder carried forward, in general, to the succeeding 15 years, for use in computing the credit for these years.

Included in the statistics for the investment credit were amounts claimed as a "business energy investment credit." This was an additional investment credit for energy property used for business purposes. Property eligible for the business energy investment credit had to have a useful life of three years or more and had to fall into one of the following nine categories: (1) alternative energy property; (2) specially defined energy property; (3) recycling equipment; (4) shale oil equipment; (5) equipment for producing natural gas from geopressured brine; (6) cogeneration equipment; (7) certain qualified intercity buses; (8) qualified hydroelectric generating property; and (9) solar, ocean thermal, geothermal, and wind energy property. The credit for the first seven items was set at 10 percent of qualified investment; for the eighth item, it was 11 percent; and for the final item, it was 15

percent. In certain situations, it was possible for property eligible for the energy investment credit not to qualify for the regular investment credit.

Itemized Deductions

See "Total Itemized Deductions," and specific types.

Jobs Tax Credit (#)

This was a tax credit which was granted to employers who provided employment for the hard-core unemployed and other groups with special employment needs. This "targeted" jobs credit was limited to 50 percent of the first \$6,000 of wages paid by an employer to an eligible employee for the employee's first year of employment, and to 25 percent of such wages for the second year of employment of such an individual. The employee groups targeted in 1982 for this credit were: (1) recipients of Supplemental Security Income; (2) handicapped individuals who were undergoing or had completed qualified vocational rehabilitation; (3) individuals aged 18-24 who were members of economically disadvantaged families; (4) Vietnam veterans under age 35 (if hired after August 13, 1981, no age requirement applied), who were members of economically disadvantaged families; (5) recipients of general assistance for a period of 30 or more days; (6) economically disadvantaged individuals aged 16 to 19 who were participants in a qualified cooperative education program; (7) ex-convicts who were members of economically disadvantaged families, if hired within five years of the date of release from prison or date of conviction; (8) taxpayers involuntarily terminated from employment financed in whole or in part under a program under Part D of Title II or under Title IV of the Comprehensive Employment Training Act after December 31, 1980, if hired in Tax Years 1981 or 1982; (9) eligible work incentive (WIN) employees for years beginning in 1982 and (10) a qualified summer youth employee. Effective after August 13, 1981, any new employee could not qualify for the jobs credit if he or she were a relative or dependent of the employer, or a rehired employee who previously did not qualify for the credit.

In addition to the limit on the amount of credit for any one eligible employee, the credit was limited to 90 percent of the employer's income tax before credits less the credit for the elderly, the foreign tax credit, the investment credit, the political contributions credit and the child and dependent care credit. Moreover, an employer business deduction for wages paid had to be reduced by the amount of credit. The credit was not applicable with respect to employees for whom the employer received on-the-job training payments.

The credit could be carried back three years, and effective for 1981, carried forward fifteen years beginning after 1976.

Joint Returns of Husbands and Wives

These were returns of married taxpayers electing the joint return filing status. The income of each spouse had to be reported on these returns.

Marital Status

The five marital status classifications were:

- (1) joint returns of husbands and wives,
- (2) separate returns of husbands and wives,
- (3) returns of heads of households,
- (4) returns of surviving spouses, and
- (5) returns of single persons (not heads of households or surviving spouses).

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under a separate heading in this section.

Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded three percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had \$1,000 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded one percent of adjusted gross income.

Any insurance payment, received on account of medical expenses incurred, reduced the amount which could be considered as medical expenses actually paid by the taxpayer. For Tax Year 1982, the medical and dental expense deduction was limited to the largest of one-half of the total insurance premiums a taxpayer spent for health care (subject to a \$150 limit) or medical and dental expenses in excess of three percent of adjusted gross income.

Minimum Tax (#)

This was a 15 percent tax imposed on certain "tax preferences."

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences and were subject to the minimum tax:

(1) Accelerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); and (c) leased personal property (defined by section 1245). The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; and (c) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a straight-line depreciation deduction, was considered a tax preference.

(3) Stock options. Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) Bad debt reserves. Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered a tax preference.

(5) Depletion. The excess of depletion over the adjusted basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) Intangible drilling costs. Intangible drilling expenses incurred by operators of oil, gas, and geothermal wells were chargeable, at the operator's option, either to capital or to current expenses. However, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applic-

able number of years, it had to be reported as a tax preference.

(7) Accelerated cost recovery (ACRS) depreciation deduction. The excess of the ACRS allowance, for each personal recovery property subject to a lease and real recovery property, over the straight-line ACRS allowance was considered a tax preference item based on specified recovery periods.

(8) Mining exploration and development costs. The excess of expenditures for the development or the exploration of a mine over the amount that would have been allowable if the disbursements had been capitalized and amortized over the 10-year period beginning with the taxable year in which such expenditures were made were considered a tax preference.

(9) Circulation and research and experimental expenditures. The amounts allowable as a deduction for the establishment of a newspaper or other periodical or for research and experimental expenditures connected with a taxpayer's trade or business over the amount that would have been allowable had such expenditures been capitalized and amortized ratably over the 10-year period beginning with the taxable year in which such expenditures were made were considered a tax preference.

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations, or regulated investment companies.

Tax preferences subject to tax was the base for computing the minimum tax. It was the result of subtracting total exclusions from recomputed tax preference income.

Recomputed tax preference income, on most returns, equalled total tax preferences. However, under section 58(h) of the Internal Revenue Code, taxpayers could deduct any tax preferences from which they derived no benefit.

Exclusions from total tax preferences took one of two forms. The standard exclusion equalled a flat \$10,000 (\$5,000 for married persons filing separately). The tax exclusion equalled one-half of the sum of income tax after credits, tax from recomputing prior-year investment credit, and the penalty tax on premature redemption of individual retirement bonds, less the special 10-year averaging tax, the multiple recipient special 10-year averaging method, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans. The taxpayer could take whichever exclusion was more beneficial.

The minimum tax could be reduced by:

(1) 15 percent of any 1982 net operating loss which the taxpayer could carry to a future year (this amount to be paid as a deferred minimum tax for the year to which the net operating loss was carried);

(2) "unused" portions of the credit for the elderly, the political contributions credit, the child care credit, and the residential energy credit; the unused portion was the amount by which these credits exceeded income tax before credits.

When minimum tax is added to alternative minimum tax, the result is additional tax for tax preferences. (See also "Alternative Minimum Tax.")

Miscellaneous Deductions (#)

Included under this heading in the statistics were personal casualty and theft losses and all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the Schedule A.

On the return form, miscellaneous deductions included expenses incurred in the collection of income; for the management, conservation, or maintenance of prop-

erty held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; expenses connected with the taxpayer's employment (for example, dues to professional societies, union dues, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; qualified adoption expenses; and allowable expenses of an employee in connection with the employer's business.

For purposes of the statistics, miscellaneous deductions also includes any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income." (See also "Unused Zero Bracket Amount.")

Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and househunting. To qualify for this deduction the new job location had to be at least 35 miles farther from the former residence than the old job was. In addition, the employee had to work full-time for at least 39 weeks of the 12 months after the move.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a \$3,000 limitation, included househunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. In addition, the househunting trip and temporary quarters component of the \$3,000 deduction could not exceed \$1,500.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for carryovers or carrybacks of business net operating losses against "other income."

Other Tax Credits

"Other tax credits" is used as a residual category in the statistical tables and does not relate to a line item on a tax form. The category included, in general, only those statutory credits which were used to offset income tax before credits and could not be identified as research and experimentation, child care, investment, foreign tax, jobs, political contributions, or residential energy credit. Frequently, "other tax credits" would be earned income credit. (See also "Earned Income Credit.") Amounts of "other tax credits," to the extent that they were in excess of total tax liability and were refundable, were tabulated as part of "other taxpayments."

Other Taxpayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidenti-

fied amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

Other Than Cash Contributions Deduction

See "Contributions Deduction."

Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," or if the taxpayer had any "refundable portion of the earned income credit." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1983 Estimated Tax" and "Refund.")

Overpayment of Windfall Profit Tax

The windfall profit tax, which went into effect on March 1, 1980, was a tax imposed on producers of crude oil, but the tax was withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over-withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to two possible reasons. Whenever withholding errors occurred, a refund of the amounts overwithheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. Secondly, any over-withholding due to the net income limitation could also be claimed on the Form 6249.

The two types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report, overpayment of windfall profit tax was reported as a separate item.

Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was only his or her share of the ordinary income or loss of the enterprise, together with payments made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

One of the deductions from partnership gross income, the expense deduction, was tabulated and shown separately in this report. Certain qualifying depreciable business assets could have been treated as an expense.

If a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in the Statistics of Income Bulletin, Summer 1984.

Payment with Request for Extension of Filing Time (#)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, and gained a

four-month extension of time to file the Form 1040. The application did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When taxpayers filed their Form 1040, they entered the amount paid with Form 4868 to determine any tax still due or any overpayment of tax.

Penalty Tax on Individual Retirement Arrangements (#)

Taxpayers could start withdrawing funds from an Individual Retirement Arrangement if they were disabled or after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution unless the individual was disabled. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to six percent of the excess contribution. (See also "Individual Retirement Arrangement.")

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a noncontributory plan) by contributions of the employer.

Since a noncontributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 16, "Fully taxable pensions and annuities," of Form 1040 rather than on line 17, "Other pensions and annuities."

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a death benefit exclusion of up to \$5,000 could be excluded in addition to the deceased employee's contribution.) The entire amount of pensions received for the year was reported on line 17a, "Other pensions and annuities," of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 17b, "Taxable amount."

When it was possible for the retired employee or a survivor to recover the employee's contributions within three years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the three-year rule computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or term certain, if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within three years.

Personal Property Taxes Deduction

See "Taxes Paid Deduction."

Political Contributions Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election; a political campaign committee; a newsletter fund; or a national, State or local committee of a national political party. The credit equalled 50 percent of the amount contributed, limited to \$50 (\$100 on a joint return).

Real Estate Taxes Deduction

See "Taxes Paid Deduction."

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. In some instances, he or she requested the Internal Revenue Service to compute the tax. Returns of all such taxpayers are classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner was also included here.

Research and Experimentation Credit

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimentation after June 30, 1981. The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during an earlier base period, limited to income tax after reduction by all other credits.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by

any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was provided by the Energy Tax Act of 1978. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified "renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985. A maximum amount was specified for each part of the credit, and a minimum \$10 amount for the sum of both credits was required before any credit was allowed. None of the credit was refundable, but any credit exceeding income tax reduced by all other statutory credits, except the research and experimentation credit, could be carried over to subsequent years through 1987. Before the credit was carried over to a subsequent year, however, it could have been used to reduce the minimum tax for the current year.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit was to be in effect. The credit was available for each dwelling unit used by the taxpayer as a principal residence; however, the construction of the dwelling unit had to be substantially completed before April 20, 1977, in order for the energy conservation expenditures to qualify. In addition, the taxpayer had to be the first person to use the property installed and that property had to be expected to remain in use for at least three years. Energy conservation property consisted of insulation, storm or thermal windows and doors, caulking or weather-stripping for exterior doors or windows, and certain other items (such as an automatic energy-saving setback thermostat, a furnace replacement burner, or a meter displaying the cost of energy usage).

The maximum energy conservation expenditures allowable in computing the energy credit were \$2,000. However, in computing the 1982 credit, a taxpayer who had claimed a credit for Tax Years 1978, 1979, 1980, or 1981 had to further reduce the \$2,000 by his or her cumulative energy conservation expenditures on the same residence.

The credit for renewable energy source property was 40 percent of the first \$10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of \$4,000 per residence over the entire period the credit was to be in effect. In contrast to the credit for energy conservation property, the renewable energy source credit was available for items installed on both existing and newly constructed principal residences. The taxpayer had to be the first person to use the property and that property had to be expected to remain in use for at least five years. Renewable energy source property consisted of solar, wind, and geothermal energy property.

The maximum renewable energy source expenditures allowable in computing the energy credit were \$10,000. However, in computing the 1982 credit, a taxpayer who had claimed a credit for Tax Years 1978, 1979, 1980, or 1981 had to further reduce the \$10,000 by his or her cumulative renewable energy source expenditures on the same residence.

Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned in hardship areas abroad which could be excluded under special provisions of the law.

Sales of Capital Assets Net Gain or Loss

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities (such as inventory held for sale during the ordinary conduct of business), and depreciable or real property held for sale or used in a trade or business were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets could be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land were held for more than one year.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gain that resulted from the recapture of depreciation already claimed on the asset.

As a result of the Economic Recovery Tax Act of 1981, the replacement period on the sale of a residence was extended from 18 months to two years. Furthermore, the one-time exclusion of gains on the sale of a principal home was increased from \$100,000 to \$125,000 for individuals who were 55 or older on the date of the sale or exchange, who owned and lived in the property sold or exchanged for at least three years out of the five year period ending on the date of the sale or exchange, and who never excluded the gain on the sale or exchange of a home after July 26, 1978.

The following concepts were used in the computation of net capital gain or loss for the purposes of this report:

Net short-term gain or loss--Gains and losses from the sales or exchanges of capital assets held for one year or less, beginning with 1978, were considered to

be short-term. For 1977, the holding period was nine months or less while for 1976 and earlier years it was six months or less. Short-term gains from current-year sales were combined with any short-term capital loss carryover, any net short-term gain or loss received from partnerships or fiduciaries, gains from the sale or exchange of a principal residence held one year or less and short-term capital gains from installment sales.

Net long-term gain or loss--Gains and losses from sales or exchanges of capital assets held for more than one year were considered long-term and were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

- (1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,
- (2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,
- (3) long-term capital loss carryover from prior years,
- (4) gains and losses from sales or exchange of assets used in a trade or business and involuntary conversions,
- (5) gains from the sale or exchange of a principal residence held more than one year, and
- (6) long-term capital gains from installment sales.

Short-term capital loss carryover--This carryover equalled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover--This carryover equalled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains, the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 14 of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

Net capital loss--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) net capital loss, (b) taxable income (computed without regard to capital loss or zero bracket amount), or (c) \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years.

Sales of Property Other Than Capital Assets Net Gain or Loss

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were (1) certain depreciable, depletable, and real business property; (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business; (3) certain copyrights; literary, musical, or artistic compositions; or similar properties; (4) any share of gain or loss received through partnerships and fiduciaries; and (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft. Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

Self-Employed Retirement (Keogh) Plan Adjustment (#)

In general, self-employed individuals could contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on earned income, defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and (2) income from the disposition of certain property by individuals whose personal efforts created the property. The maximum amount of the annual contribution to the plan and of the deduction was the lesser of 15 percent of earned income or \$15,000.

Self-Employment Income

See "Earned Income Credit."

Self-Employment Tax (#)

This tax, levied under the Social Security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1982 was \$32,400, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$3,029.40, based on the 9.35 percent rate in effect for that year. For 1981, the rate was 9.3 percent with the maximum amount of earnings being \$29,700 and the maximum tax, \$2,772.10.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification, and returns with community property income divided between husband and wife.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild (who could be claimed as a dependent) for more than six but less than 12 months of the year.

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns with-out positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having no adjusted gross income and appear as a separate class in most basic tables. The absence of a class labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

If a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount, on a return-by-return basis.

Additional information on Small Business Corporations can be found in Statistics of Income--1981 Corporation Income Tax Returns.

Social Security Taxes on Tip Income

This amount consisted of Social Security tax on unreported tip income and uncollected employee Social Security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and Social

Security tax. Cash tips counted toward Social Security benefits and an employee was required to report these tips to the employer; the employer then withheld the Social Security tax. However, if the employer was unable to withhold the amount of Social Security tax, the amount of uncollected Social Security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the Social Security tax on unreported tips on Form 4137 and attach it to Form 1040.

State

State classifications were based on the taxpayer's address shown on the preprinted address label or reported by the taxpayer on the return. (See also "Geographic Coverage" in Section 1, Introduction and Changes in Law.)

State and Local Income Taxes Deduction

See "Taxes Paid Deduction."

State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments (#)

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the disability income exclusion, moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the two-earner married couple deduction, and the foreign earned income exclusion and housing deduction. Each of the above is described in this section. In addition, statutory adjustments included forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding years, who had not remarried, who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits (#)

Tax credits consisted of:

- (1) credit for the elderly,
- (2) foreign tax credit,
- (3) investment credit,
- (4) political contributions credit,
- (5) child care credit,
- (6) jobs credit,
- (7) residential energy credit,
- (8) research and experimentation credit, and
- (9) "other" tax credits.

The above credits were used to reduce income tax before credits in the order in which they are listed. In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in "other" tax credits under this classification.

Each of the above is described under a separate heading in this section.

Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the "total tax payments."

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture" rule which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax Generated

This amount was the tax on "taxable income." On most returns (those without one of the "taxes from special computations"), this equalled "income tax before credits."

Tax Savings From Special Tax Computations (#)

In this report, the amount of tax savings is the difference between the tax resulting from using the provision of the special tax computations (i.e., tax from income averaging), and the amount of regular tax that would have resulted from not using this provision.

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for tax from self-employment tax, Social Security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or any other unspecified taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered Social Security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was no additional tax for tax preferences and the earned income credit equalled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount") and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equalled or exceeded adjusted gross income.

Taxes From Special Computations

These represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

(1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;

(2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;

(3) the tax on accumulation distributions of trusts (from Form 4970), computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;

(4) the tax from recapture of prior-year credit for purchase of a new principal residence (from Form 5405), computed by a taxpayer who had claimed the "new house credit" for 1976, but then sold the new house in 1978 within 3 years after the purchase date and failed to replace it with another qualifying new house within an 18 month period; and

(5) the Section 72(m)(5) penalty tax from premature or excess distributions from a self-employed retirement (Keogh) plan or a trust.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes (except for the windfall profit tax) and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately on the schedules for business, rent, and farm income royalty, and are excluded from the "taxes paid" in this report.

Taxpayments

These payments were, generally, made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld,
- (2) excess Social Security taxes or railroad retirement tax withheld,
- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) payments on 1982 declaration of estimated tax,

- (5) payment with request for extension of filing time,
- (6) credit from regulated investment companies,
- (7) overpayment of windfall profit tax, and
- (8) other taxpayments.

Each of the above is described under a separate heading in this section.

While the earned income credit was shown as a taxpayment on the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit.")

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

Total Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical and dental expenses, casualty or theft loss, union dues, tax return preparation fees, and other qualifying expenditures for which no specific line or schedule was provided on the return. Such other expenditures included educational expenses and certain expenses connected with the taxpayer's employment.

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were dependents with unearned income; married persons filing a separate return when the taxpayer's spouse elected to itemize; dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S. citizen during the year); and persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, Social Security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit"). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation (#)

There were two methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040 EZ; and
- (2) income averaging, computed on Schedule G, Income Averaging.

Returns with no income subject to tax are shown as having "no tax computation." While such returns have

no tax generated, they could have had "taxes from special computations" (such as the special averaging tax, the penalty tax from premature or excess distributions from self-employed retirement plan, etc.).

Unemployment Compensation (#)

Taxpayers were required to show amounts received as unemployment compensation on their Form 1040, beginning in Tax Year 1979. All or a portion of such compensation was also includable in adjusted gross income, and thus subject to tax. The includable portion was computed by adding total unemployment compensation to all other sources of income, and subtracting out an exclusion of \$12,000 for single, or married taxpayers that lived apart from each other and did not file a joint return, or \$18,000 for married taxpayers filing jointly; one-half of the excess over the exclusion, but not more than total unemployment compensation, was includable in adjusted gross income. Married taxpayers filing separately and not living apart were not eligible for the exclusion. (See also "Changes in Law" in Section 1.)

Unused Zero Bracket Amount

This deduction concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consisted of: (1) married persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of \$1000. In addition, as a result of the Tax Reduction and Simplification Act of 1977, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these dependent taxpayers also had earned income (such as wages), they could substitute the earned income, if larger, for the amount of itemized deductions; the amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of statistics in this report, those returns for taxpayers being claimed as dependents with earned income equal to or greater than the zero bracket amount were tabulated as zero bracket amount only returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer and any earned income used tabulated as part of "miscellaneous deductions."

(See also "Zero Bracket Amount," "Form of Deduction," and "Total Itemized Deductions.")

Zero Bracket Amount

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1982, the zero bracket amount was \$3,400 for married taxpayers filing jointly and surviving spouses, \$2,300 for single persons and heads of households, and \$1,700 for married taxpayers filing separately.

